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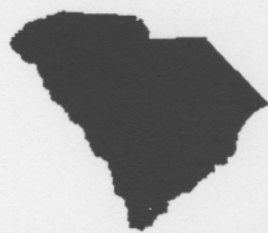
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STATE DOCUMENTS



South Carolina Department of Revenue

1997-1998 Annual Report



**South Carolina
Department
of Revenue**

**1997-1998
Annual Report**

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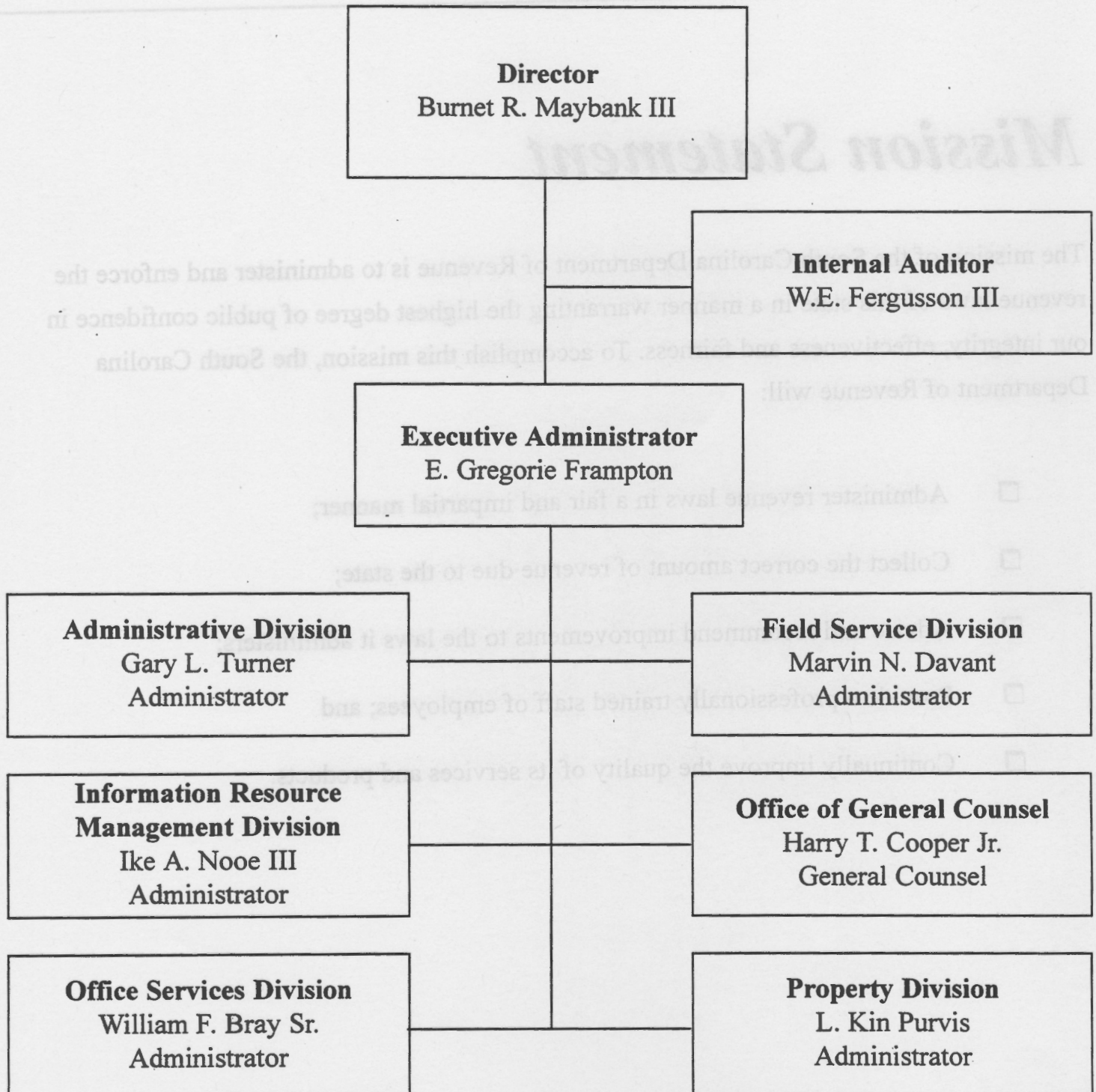
South Carolina Department of Revenue

Mission Statement

The mission of the South Carolina Department of Revenue is to administer and enforce the revenue laws of this state in a manner warranting the highest degree of public confidence in our integrity, effectiveness and fairness. To accomplish this mission, the South Carolina Department of Revenue will:

- ☐ Administer revenue laws in a fair and impartial manner;
- ☐ Collect the correct amount of revenue due to the state;
- ☐ Advise and recommend improvements to the laws it administers;
- ☐ Provide a professionally trained staff of employees; and
- ☐ Continually improve the quality of its services and products.

South Carolina Department of Revenue Organizational Chart



RESPONSIBILITIES OF THE SOUTH CAROLINA DEPARTMENT OF REVENUE

EXECUTIVE DIVISION

- Serves the Governor as a member of the Cabinet
- Oversees all day-to-day operations of the Department of Revenue, providing guidance, setting policy and determining priorities

Internal Audit Section

- Performs financial and operational audits of Department of Revenue divisions and departments at appropriate intervals
- Performs other special reviews and investigations
- Performs continuous review of electronic data processing activities and operations

ADMINISTRATIVE DIVISION

Accounting, Purchasing and Supply

- Records revenue
- Reviews data and analyzes significant changes in revenue
- Prepares daily and monthly revenue reports
- Reconciles agency and state records
- Reviews invoices and processes payments on accounts payable
- Prepares payroll and travel reports
- Develops and monitors agency budget
- Maintains agency risk-management program
- Manages supply services
- Maintains agency inventory of supplies and equipment
- Conducts procurement functions of agency
- Maintains security of the building
- Coordinates employee parking permits

Human Resources Section

- Maintains employee personnel files
- Processes all employee transactions
- Recruits qualified employees
- Manages the Equal Employment Opportunity/Affirmative Action plan of the agency
- Develops and maintains personnel policies and procedures
- Conducts classifications studies on employees

- Monitors and administers the employee pay plan
- Administers and coordinates employer benefits program
- Mediates employee relations matters
- Administers the Employee Performance Management System

Public Affairs Section

- Maintains working relationships with the news media
- Develops and manages taxpayer education programs
- Publishes taxpayer education and informational publications

Quality Improvement Section

- Promotes the quality improvement philosophies throughout the agency
- Develops, evaluates and conducts training in the tools and techniques of the quality improvement process for the agency and the State Quality Network
- Monitors progress and tracks success of quality improvement teams
- Promotes quality improvement initiatives to state government agencies and others

Research Section

- Assists counties and municipalities with gross sales information
- Assists the Department of Commerce with recruitment of industry to the state
- Assists governor, legislators and support groups
- Prepares various monthly collection reports
- Assists local governments with implementation and administration of the local option sales and use tax
- Determines fiscal impact of proposed legislation
- Drafts and monitors legislation and regulations
- Prepares research studies
- Monitors and projects revenue collections
- Maintains organizational charts for the agency

Staff Development and Training Section

- Conducts training and staff development sessions for employees
- Develops, monitors and maintains training plans and materials
- Develops and implements the wellness program for the agency
- Monitors continuing professional education and continuing management education requirements for agency personnel

FIELD SERVICES DIVISION

Audit Section

- Performs field audits of all taxes to determine correct tax liabilities

- Conducts examinations to determine compliance with state tax laws
- Conducts audits in connection with the International Registration Plan and the International Fuel Tax Agreement
- Conducts audits relating to the Department of Agriculture inspection fee and environmental impact fee
- Provides taxpayer assistance in filing forms, answering questions and supplying forms
- Issues local option permits in taxpayer service centers to allow Sunday alcohol sales

Revenue Section

- Collects delinquent taxes owed the state
- Manages the telecollections office
- Advises taxpayers of delinquent taxes
- Enforces tax laws when delinquent taxes remain unpaid
- Enforces dyed fuel regulations, both for state and federal purposes
- Enforces regulatory laws of coin-operated devices and bingo

INFORMATION RESOURCE MANAGEMENT DIVISION

- Coordinates information technology direction for the agency
- Researches and analyzes agency functions and makes recommendations to maximize operational efficiency
- Maintains the security of mainframe computer databases, master files and the local area network
- Designs, implements and supports the agency's computerized processing functions on the mainframe and microcomputer systems
- Performs computer audits and tracking of taxes
- Maintains voice and data networks
- Designs, produces and manages the inventory of forms
- Produces statistical, financial and management reports

OFFICE SERVICES DIVISION

Administrative Support Section

- Researches and resolves errors and notices issued for sales, use, accommodations, local option, solid waste and the 5% surcharge taxes

Corporate Income Section

- Administers agency compliance programs for banks, saving and loan associations and corporations by conducting office audits, issuing and resolving assessments, approving refunds and coordinating the administrative dissolution programs with the Secretary of State

Estate, Gift and Abandoned Property

- Processes estate and gift tax returns, issues assessments and refunds, conducts office audits, performs audit selection, provides taxpayer assistance

Individual Income Office Audit Section

- Provides taxpayer assistance, conducts compliance programs, audits tax extracts, conducts office audits and processes audit adjustments for individual income tax returns
- Administers partnership and fiduciary programs

License and Registration Section

- Registers business taxpayers and issues exemption certificates

License Office Audit Section

- Conducts office audits and issues assessment notices, reviews claims for refunds and credits and provides taxpayer assistance for the 20 miscellaneous taxes administered

Error Resolution Section

- Keys on-line corrections and assesses taxes due or issues refunds on individual income tax returns

Records and Microfilm Section

- Manages the records of the agency

Research and Review Section

- Provides technical assistance in the agency and to taxpayers for all tax laws

Revenue Agents Reports Section

- Conducts audits of income tax returns based on information from the IRS
- Administers the CP2000 RAR federal matching program

Service Section

- Provides telephone assistance regarding refunds and individual income tax
- Handles and maintains debt match procedures
- Maintains and handles all returned refund checks and reviews all correspondence regarding refunds
- Analyzes and verifies data on individual income tax returns, adjusting and correcting tax returns and generating correspondence when necessary

Special Projects Section

- Administers special projects in the division and the agency such as Electronic Funds Transfer, Tax Helpline, bad checks and sales tax/miscellaneous business license tax bankruptcy claims

Withholding Section

- Administers withholding tax laws and controls contract, blanket, cash and rental bonds

Problem Resolution Section

- Resolves taxpayer problems, handles "special" amended returns and problem returns, audits returns and traces misapplied funds and coordinates magnetic media filing for withholding

Sales Tax Office Audit Section

- Audits sales, use, local option, accommodations, auto, casual excise and solid waste tax returns with errors
- Provides telephone assistance to taxpayers regarding adjustment notices, assessments, refunds and other sales and use tax matters

Error Review Section

- Examines, adjusts and processes individual income tax returns on assigned error lists

Administrative Section

- Provides administrative support for all sections in the division

Microcomputer Section

- Researches, designs, develops, documents and implements compiled dBase systems based on the needs of the division
- Designs or assists in the designing of forms, statistical documents, reports and correspondence for the division
- Purchases and maintains computer hardware and software for the division and provides training and assistance to employees on the equipment use

Mail Room

- Handles mail pick-up and delivery and courier services and oversees destruction of confidential material

Mail Processing Section

- Opens, sorts, stamps and distributes certain incoming mail for the agency

Tax Returns Processing Sections

- Processes, verifies, screens and numbers individual income tax returns

Revenue Processing

- Verifies information and resolves errors on returns and checks. Batches returns, numbers checks and returns, enters account numbers and endorses checks

Data Entry Section

- Captures, verifies and transfers data from returns to the mainframe; keys checks and returns for deposit; and operates the scanners

Data Control Section

- Coordinates and organizes batched returns for filing and distributes computer printouts and management reports

OFFICE OF THE GENERAL COUNSEL

Criminal Investigations Section

- Identifies and investigates allegations of criminal wrongdoing concerning tax and certain alcoholic beverage licensing matters

Policy Section

- Drafts legislative proposals and comments on proposed legislation
- Drafts and disseminates policy documents in response to technical questions
- Makes recommendations concerning regulations
- Develops cooperative agreements with other state revenue departments
- Assists in providing technical training and assistance to the agency's operating divisions, local officials and others as needed

Regulatory Litigation Section

- Represents the agency in litigation dealing with alcoholic beverage licenses, bingo and video poker before the Administrative Law Judge Division and other courts
- Advises other divisions on regulatory matters
- Reviews proposed policies, regulations and legislation dealing with regulatory matters

- Advises SC Law Enforcement Division agents on matters dealing with alcoholic beverage and video poker law enforcement

Revenue Litigation Section

- Responsible for all final agency determinations and litigation involving revenue matters
- Represents the Department of Revenue's interest in all collection matters such as foreclosure, bankruptcy, probate, etc.
- Oversees all matters related to subpoenas of tax records
- Advises operating divisions on revenue matters

PROPERTY DIVISION

- Appraises and assesses real and personal property owned by or leased to manufacturers, utilities, railroads, pipelines and water companies
- Appraises and assesses personal property of merchants
- Oversees the operations and provides technical assistance to the offices of county assessor, auditor, treasurer and tax collector
- Oversees county reassessment programs
- Makes annual sales appraisal ratio studies to determine if reassessment is required
- Computes the Index of Taxpaying Ability for the state's school districts
- Determines eligibility of property for tax exemption
- Publishes the Agricultural Use Value Manual used by counties in determining value of agricultural property
- Publishes the Assessment Guide Manual used by counties to estimate the assessment for cars, trucks, boats, airplanes and other types of vehicles
- Responsible for approximately one-third of the statewide property tax base

TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE

TYPE OF TAX	YEAR ENACTED	MEASURE	RATE	REVENUE DISTRIBUTION
Accommodations Tax	1984	Tax applies on all transient accommodations	Sales tax (including local option and special local taxes) plus 2% accommodations tax for a combined total accommodations tax of 7-9%	Local governments primarily where collected
Admissions Tax	1923	Entrance fee to places of amusement	5%	<ul style="list-style-type: none"> • Collected from fishing piers - Dept. of Natural Resources • Remainder - Department of Parks, Recreation and Tourism
Aircraft Tax	1976	State property tax on aircraft of airlines	9.5% of fair market value multiplied by average millage	General Fund
Alcoholic Liquors Tax	1935	<u>Licenses:</u> Manufacturer's License Wholesaler's License Brewpub License Retailer's License Mini-Bottle License Cooking License Sunday Mini-Bottle License Registered Producer's Certificate of Registration Producer Representative's Certificate of Registration 24-hr. Mini-Bottle License for nonprofits 24-hr. License to sell from large bottles for nonprofits <u>Taxes:</u> Per 8 oz. of alcohol Mini-bottle Standard Case - Wholesalers Standard Case - Retailers Standard Case - Additional Surtax	\$50,000 - 2 years \$20,000 - 2 years \$2,000 - 2 years \$1,200 - 2 years \$1,500 - 2 years \$50 - 2 years \$150 per Sunday \$200 - 2 years \$50 - 2 years \$35 per day \$35 per day \$0.17 \$0.25 \$1.81 OR .71825 \$2.99 Per Liter \$0.56 9%	General Fund Funds from local option Sunday permits are distributed to local governments

TYPE OF TAX	YEAR ENACTED	MEASURE	RATE	REVENUE DISTRIBUTION
Bank Tax	1937	Entire Net Income	4.5%	General Fund
Beer Tax	1933	<u>Licenses:</u> Wholesalers Brewpub License Retailers (excluding Sunday) Retailers (including Sunday) Breweries and Wineries Certificate of Registration Winery/Brewery Application If winery uses own grapes Special Functions/Fair Permits Temporary Beer and Wine Permit <u>Tax:</u> Per ounce	\$2,000 - 2 years \$2,000 - 2 years \$400 - 2 years \$2,000 - 2 years \$200 - 2 years \$200 - 2 years \$10 - 2 years \$10 daily up to 15 days \$25 for up to 120 days \$0.006	General Fund Funds from 7-day beer and wine permits are distributed to local governments
Bingo Tax	1982	<u>Licenses:</u> Class AA Class B Class C Class D Class E Promoter	\$4,000 \$1,000 No Cost \$100 or \$200 \$500 \$1,000 Admissions tax - 16.5 cents per dollar of face value for each bingo card sold, except for cards sold to Class C bingo games which is not taxed	License fees go to General Fund Admissions tax: • 26% to the sponsoring charity • 74% distributed as follows: - \$948,000 Division on Aging Senior Citizen Centers - 7.05% Diving on Aging - 20.8% PRT - 72.15% General Fund
Business License Tax	1923	Cigarettes (pack of 20) Other tobacco products	\$0.07 5%	General Fund
Casual Excise Tax	1982	Transfer of tangible personal property between individuals	5%	80% - Education Finance Act 20% - Education Improvement Act

TYPE OF TAX	YEAR ENACTED	MEASURE	RATE	REVENUE DISTRIBUTION
Coin-Operated Devices	1939	<u>Owner/Operator Licenses:</u> Type A Type B Type C <u>Machine Licenses:</u> Type I Type II Type III Billiard Tables	\$50 - 2 years \$200 - 2 years \$2,000 - 2 years \$50 - 2 years \$200 - 2 years \$4,000 - 2 years \$50 - 2 years	General Fund
Corporate Income Tax	1922	Entire net income of domestic and foreign corporations	5%	General Fund
Corporate License Fee	1922	For each \$1,000 total paid in capital and paid in surplus Annual license fee	\$1 \$15	General Fund
Document Recording Fee	1923	Conveyances of Realty (per \$500 value)	\$1.30	<ul style="list-style-type: none"> • \$1 of every \$1.30 - General Fund • \$0.10 of every \$1.30 - Heritage Land Trust • \$0.20 of every \$1.30 - SC Housing Trust Fund
Drycleaning Facility Fees	1995	Registration fee based on number of employees: 1-4 employees 5-10 employees 11 or more employees Surcharge on solvents: per gallon of perchloroethylene per gallon of Stoddard solvent Registration fee for solvent producer or importer	\$750 \$1,500 \$2,250 \$10 \$2 \$30	Special fund for environmental cleanup from drycleaning operations
Electric Power Tax	1931	Per kilowatt hour of electric power manufactured, generated or imported for sale	\$0.0005	General Fund
Estate Tax	1922	Credit for state taxes shown on federal return	Amount shown as credit on federal return	General Fund

TYPE OF TAX	YEAR ENACTED	MEASURE	RATE	REVENUE DISTRIBUTION
Forest Renewal Tax	1981	Primary forest products harvested in SC Per 1,000 board ft. of softwood Per 1,000 board ft. of hardwood Per cord of softwood Per cord of hardwood	\$0.50 \$0.25 \$0.20 \$0.07	Forest Renewal Fund
Individual Income Tax	1927	Entire net income of SC residents and income earned in SC by nonresidents having a business in this state or from sale, rental or income property in SC	Graduated rate from 2.5%-7%	General Fund
Local Option Sales and Use Tax	1991	Gross proceeds of tangible personal property purchased in this state or purchased outside of this state for use in this state. The tax applies only in counties in which voters have approved the tax.	1%	<ul style="list-style-type: none"> • 65% - Counties where collected • 35% - Municipalities where collected
Low-Level Radioactive Waste Tax	1983	Per cubic foot of radioactive waste disposed in SC	\$235	<ul style="list-style-type: none"> • 5% - Barnwell County • 95% - Childrens's Endowment Education Fund
Motor Fuel Tax	1922	Per gallon of gasoline	\$0.1675	<ul style="list-style-type: none"> • 16 cents/gallon - Dept. of Transportation • .005 cent/gallon - DHEC • .0025 cent/gallon - Petroleum Inspection Fee
Private Car Lines Tax	1976	Assessed value of railroad property	9.5% of fair market value multiplied by the average state millage rate	General Fund

TYPE OF TAX	YEAR ENACTED	MEASURE	RATE	REVENUE DISTRIBUTION
Property Tax	1915	Assessed value of real and personal property - assessed value is the following percentage of fair market value: Primary residence Agricultural (private) Agricultural (corporate) All other property Manufacturing real/personal Utility real/personal Personal property Motor Carriers, Railroads, Airlines and Pipelines	Millage rates set by local governments multiplied by the following assessed values: 4% 4% 6% 6% 10.5% 10.5% 10.5% 9.5%	Local governments where collected
Retail License	1928	License required of every person who engages in business as a retailer Permanent license Temporary license Artists/Craftsmen license	 \$50 \$50 \$20	General Fund
Sales Tax	1951	Gross proceeds of all retail sales, leases and rental of tangible personal property	5%	<ul style="list-style-type: none"> • 80% - Education Finance Act • 20% - Education Improvement Act
Savings & Loan Association Tax	1957	Entire net income	6%	General Fund
Soft Drinks Tax	1925	Soda fountain syrups (per gallon) Simple syrups (per gallon) Concentrates, powders, bases (per finished gallon) Bottled soft drinks (per gross of 1-cent units) Tax is being phased out by reducing the tax by this amount each year: 1996-1997 1/6 1999-2000 2/3 1997-1998 1/3 2000-2001 5/6 1998-1999 1/2 2001-2002 no tax	95 cents 95 cents 16 cents \$1.22	General Fund

TYPE OF TAX	YEAR ENACTED	MEASURE	RATE	REVENUE DISTRIBUTION
Solid Waste Tax	1991	Simple fee upon the sale of tires, batteries, motor oil and white goods: Motor oil and other lubricants Tires Lead-acid batteries White goods	\$0.08 per gallon \$2 per tire \$2 per battery \$2 per appliance	Solid Waste Management Fund to then be distributed to local governments for solid waste programs
Special Fuels Tax	1941	Per gallon of diesel and LP gas	\$0.16	SC Dept of Transportation
Special Local Sales Taxes for Capital Projects, Schools or Transportation	1998	Gross proceeds of tangible personal property purchased in this state or purchased outside of this state for use in this state. The tax applies only in counties in which voters have approved the tax. The tax may be collected for Capital Projects, Schools or Transportation needs of local governments. Different rules apply depending upon the tax purpose.	1%-2% depending on amount voters approve	Local governments for designated purposes
Use Tax	1951	Gross proceeds of tangible personal property purchased outside SC for storage, use or consumption in SC	5%	<ul style="list-style-type: none"> • 80% - Education Finance Act • 20% - Education Improvement Act
Wine Tax	1933	<u>License:</u> Wholesalers Brewpub License Retailers (excluding Sunday) Retailers (including Sunday) Breweries and Wineries Certificate of Registration Winery/Brewery Application If winery uses own grapes Special Functions/Fair Permits Temporary Beer and Wine Permit <u>Tax:</u> US Size - Per 8 oz. (not exceeding a gallon) US Size - Per gallon US Size - Additional tax per 8 oz. US Size - Additional tax per gallon Metric Size - Per liter Metric Size - Additional tax per liter	\$2,000 - 2 years \$2,000 - 2 years \$400 - 2 years \$2,000 - 2 years \$200 - 2 years \$200 - 2 years \$10 - 2 years \$10 daily up to 15 days \$25 for up to 120 days \$0.06 \$0.90 \$0.012 \$0.18 \$0.2535 \$0.0507	General Fund

1997-98 PERFORMANCE MEASURES

Workload Indicators

- 332,596 telephone inquiries resolved by Office Services Division
- 427,681 telephone inquiries resolved by Field Services Division
- 293,205 taxpayers assisted in visits to Field Services Division
- 6,395 taxpayers assisted in visits to Office Services Division

Efficiency Indicators

- Incremental cost of collection = \$0.009 per \$1 revenue
- Set off \$48.2 million in debts

Effectiveness Measures

- \$ 5.573 billion in revenue collected
- \$275 million in enforced collections
- \$641 million in refunds issued

TABLE 1 - TAX COLLECTIONS FOR 1996-1997 AND 1997-1998

Revenue Source	FY 1996-1997	FY 1997-1998	Difference	% Change
Sales and Use Tax	\$1,612,650,331	\$1,704,951,132	92,300,802	5.7
Casual Excise Tax	12,625,042	11,952,793	(672,249)	-5.3
Individual Income Tax	1,931,757,143	2,084,005,479	152,248,337	7.9
Corporation Income Tax	220,315,782	192,502,061	(27,813,720)	-12.6
Subtotal-Regular Sources	\$3,777,348,297	\$3,993,411,466	\$216,063,169	5.7
Aircraft Tax	3,276,413	3,334,432	58,020	1.8
Alcoholic Liquors Tax	48,255,610	45,052,395	(3,203,215)	-6.6
Bank Tax	16,043,140	14,902,434	(1,140,706)	-7.1
Beer and Wine Tax	79,614,441	81,795,835	2,181,395	2.7
Bingo Tax	2,029,044	5,763,699	3,734,655	184.1
Business License Tax	30,368,730	31,154,068	785,337	2.6
Coin-Operated Device Tax	57,557,884	56,995,396	(562,488)	-1.0
Commercial Nuclear Waste Tax	0	0	0	NA
Controlled Substance Tax	5,316	6,934	1,618	30.4
Corporation License Tax	52,246,380	49,873,982	(2,372,398)	-4.5
DOR-Unclaim Prop/Rent Car	792,659	431,480	(361,178)	-45.6
Documentary Stamp Tax	19,445,297	25,138,579	5,693,282	29.3
Electric Power Tax	19,287,481	20,378,081	1,090,600	5.7
Estate Tax	28,288,575	44,945,978	16,657,404	58.9
Gift Tax	(114,291)	84,446	198,737	173.9
Motor Carrier Fees	29,741	(2,369)	(32,110)	-108.0
Petroleum Inspection Fee	7,324,270	7,011,830	(312,440)	-4.3
Private Car Lines Tax	1,762,373	2,237,155	474,782	26.9
Retail License Tax	1,038,845	987,517	(51,328)	-4.9
Savings & Loan Assoc. Tax	3,069,552	4,907,210	1,837,658	59.9
Soft Drinks Tax	23,494,284	19,472,688	(4,021,597)	-17.1
Subtotal-All Other Revenues	\$393,815,743	\$414,471,771	\$20,656,028	5.2
Unclaimed Property Fund	\$9,044,202	0	\$(9,044,202)	-100.0
General Fund Revenues	\$4,180,208,242	\$4,407,883,236	\$227,674,995	5.4
Accommodations Tax-Counties	\$25,884,721	\$27,808,794	\$1,924,073	7.4
Admissions Tax - PRT	21,223,639	23,020,301	1,796,662	8.5
Admissions Tax-Wildlife Res	25,571	30,995	5,423	21.2
Admissions Tax-DOC	596,264	665,457	69,192	11.6
Admissions Tax-Counties	311,914	674,004	362,090	116.1

Revenue Source	FY 1996-1997	FY 1997-1998	Difference	% Change
Alcohol Beverage Lic-Local Gov	979,200	5,268,800	4,289,600	438.1
Bingo Tax -Division on Aging	1,444,022	1,564,227	120,204	8.3
Bingo Tax - PRT	1,725,063	1,826,961	101,898	5.9
Bingo Tax - Charities	0	2,049,022	2,049,022	NA
Casual Excise Expend-Wildlife	47,220	64,677	17,457	37.0
Coin Operated- Monitoring	549,209	5,760,000	5,210,791	948.8
Commercial Nuclear Waste	75,444,978	60,091,572	(15,353,407)	-20.4
Documentary Hert Land Tr/St Hou	5,833,589	7,541,574	1,707,985	29.3
Drycleaning Facility Fees	1,009,324	913,631	(95,693)	-9.5
Education Improvement Fund	402,638,183	427,933,529	25,295,346	6.3
Environmental Impact Fee-DHEC	14,120,654	14,299,729	179,075	1.3
Estate Tax-Probate Judges	235,556	305,026	69,470	29.5
Forest Renewal-Forestry Comm.	978,459	694,524	(283,935)	-29.0
Gasoline - DOT/Wildlife	404,307,108	412,484,475	8,177,367	2.0
Highway Use Tax-DOT	(392,835)	16,539	409,374	104.2
Indigent Care Fund	21,725,786	22,187,476	461,690	2.1
Local Option Sales Tax	92,372,356	119,692,660	27,320,303	29.6
Motor Carrier Fees-DOT	12,103	0	(12,103)	-100.0
Public Utility Assessments	5,039,574	5,812,316	772,742	15.3
Sales Tax-Aviation-Commerce	250,112	658,944	408,832	163.5
Solid Waste Management Tax	7,767,352	8,114,923	347,571	4.5
Charleston Re-Dev. Auth.	0	3,011,373	3,011,373	NA
Allocated Funds	\$1,084,129,125	\$1,152,491,525	68,362,400	6.3
TOTAL COLLECTIONS	\$5,264,337,367	\$5,560,374,762	\$296,037,394	5.6%

Note: This report differs from the official Comptroller General's revenue reports. The Department of Revenue reports on a cash basis while the Comptroller General reports on a modified accrual basis for some revenue categories.

**TABLE 2 - EXPENDITURES OF THE
SOUTH CAROLINA DEPARTMENT OF REVENUE
1997 - 1998**

Expenditure	Adjusted Appropriation July 1, 1997- June 30, 1998	Expenditures July 1, 1997- June 30, 1998	Balance
Personal Services	\$25,837,327	\$24,836,531	1,000,796
Contractual Services	4,809,317	4,206,655	602,662
Supplies and Materials	3,181,466	2,965,483	215,983
Fixed Charges	2,590,797	2,517,683	73,114
Travel	1,282,439	1,233,320	49,119
Equipment	1,309,322	1,114,513	194,809
Employer Contributions	6,285,398	6,019,757	265,641
Purchase of Evidence	6,300	5,048	1,252
Other	211,227	51,400	159,827
Carry Forward		2,563,203	-2,563,203
TOTAL	45,513,593	45,513,593	0

TABLE 3 - ENFORCED COLLECTIONS 1997-1998

TYPE TAX	NUMBER OF ITEMS	AMOUNT
Audit Collections	68,426	\$ 38,189,005.35
Delinquent Collections	163,407	\$ 96,154,808.98
Other Collections	79,026	\$ 24,457,681.40
Debt Match Collections - Other Agencies	170,509	\$ 41,711,239.07
Department of Revenue Debt Match	32,034	\$ 16,111,784.62
Warrant/Receivable Payments	150,868	\$ 58,367,000.78
TOTAL ENFORCED COLLECTIONS	664,270	\$274,991,520.20

**TABLE 4 - ACCOMMODATIONS TAX COLLECTIONS
BY COUNTY FOR 1997-1998**

County	Tax Collected	County	Tax Collected
Abbeville	\$9,528.18	Hampton	19,326.83
Aiken	176,393.94	Horry	10,501,261.18
Allendale	7,746.22	Jasper	219,321.22
Anderson	206,462.96	Kershaw	77,790.41
Bamberg	8,459.02	Lancaster	40,346.99
Barnwell	17,024.56	Laurens	54,180.56
Beaufort	3,724,347.70	Lee	***
Berkeley	178,304.10	Lexington	539,351.03
Calhoun	***	McCormick	28,961.42
Charleston	4,863,846.19	Marion	22,869.42
Cherokee	73,817.58	Marlboro	23,927.15
Chester	57,227.39	Newberry	42,913.10
Chesterfield	39,226.72	Oconee	87,810.96
Clarendon	104,616.77	Orangeburg	371,191.55
Colleton	276,407.44	Pickens	198,617.02
Darlington	53,666.45	Richland	1,201,758.87
Dillon	128,443.11	Saluda	***
Dorchester	127,339.37	Spartanburg	481,674.75
Edgefield	***	Sumter	168,045.23
Fairfield	19,316.09	Union	25,634.96
Florence	657,673.60	Williamsburg	***
Georgetown	855,809.74	York	461,294.27
Greenville	1,475,035.49	Unknown	16,435.45
Greenwood	114,129.20	STATE TOTAL	\$27,792,323.02

*** Indicates too few businesses reporting accommodations tax to reveal the collections so as to protect the confidentiality of those businesses. The total for these counties is reflected in the state total.

**TABLE 5 - ACCOMMODATIONS TAX COLLECTIONS
BY MONTH 1997-1998**

<u>Month</u>	<u>Amount Collected</u>
July 1997	\$3,439,346.81
August 1997	4,146,344.31
September 1997	3,624,932.45
October 1997	2,241,007.70
November 1997	1,796,082.84
December 1997	1,487,082.03
January 1998	1,074,185.25
February 1998	1,017,869.46
March 1998	1,273,393.39
April 1998	1,855,690.48
May 1998	2,816,152.96
June 1998	3,020,235.34
TOTAL	\$27,792,323.02

Indicates too few businesses reporting accommodations tax to reveal the collections so as to protect the confidentiality of these businesses. The total for these counties is reflected in the state total.

**TABLE 6 - ADMISSIONS TAX COLLECTIONS
BY COUNTY 1997-1998**

COUNTY	TAX COLLECTED	COUNTY	TAX COLLECTED
Abbeville	\$2,005.25	Horry	9,120,276.19
Aiken	428,966.83	Jasper	59,540.87
Allendale	3,074.39	Kershaw	45,878.32
Anderson	341,564.65	Lancaster	40,078.83
Bamberg	1,521.96	Laurens	43,789.86
Barnwell	7,843.30	Lee	3,545.75
Beaufort	2,734,867.73	Lexington	422,299.93
Berkeley	53,368.22	McCormick	65,500.67
Calhoun	10,347.21	Marion	23,793.51
Charleston	2,582,503.02	Marlboro	3,271.89
Cherokee	24,377.72	Newberry	28,350.87
Chester	18,572.34	Oconee	116,803.01
Chesterfield	26,739.51	Orangeburg	164,307.25
Clarendon	41,333.25	Pickens	674,453.73
Colleton	38,690.49	Richland	1,916,508.19
Darlington	500,315.79	Saluda	16,904.82
Dillon	19,584.53	Spartanburg	486,577.61
Dorchester	217,706.05	Sumter	117,128.60
Edgefield	6,260.11	Union	34,881.23
Fairfield	919.71	Williamsburg	12,524.63
Florence	347,122.47	York	1,063,234.10
Georgetown	850,873.83	Unknown County	117,162.22
Greenville	1,338,445.29		
Greenwood	135,856.53		
Hampton	2,438.37	TOTAL	\$24,394,590.92

TABLE 7 - BINGO PROCEEDS 1997-1998

Bingo operations in South Carolina are required to file quarterly financial statements with the Department of Revenue. These statements report total revenues collected by the bingo operation, prizes paid out and expenditures. Below is a compilation of the financial information filed by bingo operations.

Item	Amount	Total
Gross Income	\$77,427,438	
Entrance fees *	4,497,415	
Gross Revenues Reported		\$81,924,853
Prize Payouts	\$54,034,187	
Bingo Tax	6,519,797	
Withholding Tax	728,990	
Sales Tax	474,480	
Building Rent	1,574,825	
Equipment Rent	465,144	
Supplies	1,199,220	
Payroll	4,010,919	
Promoters' Fees	3,188,140	
Maintenance	133,722	
Utilities	1,078,395	
Miscellaneous	5,034,248	
Charities	2,079,835	
Total Expenses		<u>(\$80,521,902)</u>
Net Revenue **		\$1,402,951

* Entrance fees charged beginning October 1, 1997

** This compilation is based solely on reports filed by the bingo operations. The accuracy of these totals is not confirmed by the Department of Revenue for purposes of this report, although extensive audits of bingo revenue and expenses are conducted annually by the Department of Revenue.

**TABLE 8 - COIN-OPERATED DEVICES
LICENSE SALES FOR 1997-1998**

Type of License	Biennial Licenses		Seasonal Licenses	
	Expire May 31, 1999	Expire May 31, 2000	April- Sept 1997	April- Sept 1998
Machine Licenses				
Type I	5,967	2,947	288	307
Type II	5,356	2,798	408	401
Type III	11,046	10,067	1,206	1,566
Owner/ Operator Licenses				
Class A	127	22	1	0
Class B	64	21	4	2
Class C	290	104	9	6

Note: The amounts shown in these tables are taken from the quarterly financial reports required to be filed by owners of video gaming machines. The amounts shown are unaudited; however, the Department of Revenue conducts extensive audits of video gaming machine owners using these numbers as a comparison. The outcome of these audits are not reflected in these numbers.

**TABLE 9 - VIDEO GAMING REVENUE
1997-1998**

	3rd Quarter Jul-Sep 1997	4th Quarter Oct-Dec 1997	1st Quarter Jan-Mar 1998	2nd Quarter Apr-Jun 1998	Fiscal Year Jul 1997-June 1998
Gross Receipts	\$537,885,931	\$584,936,458	\$582,918,320	\$604,389,783	\$2,310,130,492
Prize Payouts	\$380,989,288	\$420,910,250	\$414,606,066	\$425,925,344	\$1,642,430,948
Gross Profits	\$156,896,643	\$164,026,208	\$168,312,254	\$178,464,439	\$667,699,544

**TABLE 10 - VIDEO GAMING REVENUE
COMPARISON BETWEEN 1996-1997 AND 1997-1998**

	1997-1998	1996-1997	Difference
Gross Receipts	\$2,310,130,492	\$1,757,466,920	\$552,663,572
Prize Payouts	\$1,642,430,948	\$1,259,621,434	\$382,809,514
Gross Profits	\$667,699,544	\$497,845,486	\$169,854,058
Number of Machines	28,572	25,080	3,492
Average Gross Receipts Per Machine	\$80,852	\$70,074	\$10,778
Average Payouts Per Machine	\$57,483	\$50,224	\$7,259
Average Gross Profit Per Machine	\$23,369	\$19,850	\$3,519

Note: The amounts shown in these tables are taken from the quarterly financial reports required to be filed by owners of video gaming machines. The amounts shown are unaudited; however, the Department of Revenue conducts extensive audits of video gaming machine owners using these numbers as a comparison. The outcome of those audits are not reflected in these numbers.

**TABLE 11 - 1997 INDIVIDUAL INCOME TAX RETURNS
BY INCOME CLASS**

State Taxable Income Class	Number of Returns	Number of Exemptions	Total State Taxable Income	State Tax Liability
None	360,135	727,469	(\$ 1,621,729,000)	\$ 641,000
\$1-\$1,000	92,230	150,943	(51,884,000)	839,000
\$1,001-\$2,000	66,613	116,305	4,722,000	1,909,000
\$2,001-\$3,000	57,891	103,149	50,595,000	2,779,000
\$3,001-\$4,000	52,627	95,833	92,985,000	3,693,000
\$4,001-\$5,000	48,688	89,360	131,063,000	4,582,000
\$5,001-\$6,000	45,730	84,770	166,738,000	5,663,000
\$6,001-\$7,000	43,834	81,380	203,821,000	6,841,000
\$7,001-\$8,000	41,468	77,654	234,710,000	8,085,000
\$8,001-\$9,000	39,867	74,386	264,313,000	9,350,000
\$9,001-\$10,000	37,715	70,524	290,579,000	10,613,000
\$10,001-\$11,000	36,066	67,303	313,995,000	12,024,000
\$11,001-\$12,000	34,182	63,627	333,238,000	13,293,000
\$12,001-\$13,000	32,786	60,950	352,827,000	14,722,000
\$13,001-\$14,000	30,957	58,204	365,967,000	15,907,000
\$14,001-\$15,000	29,714	56,530	379,077,000	17,075,000
\$15,001-\$20,000	129,674	252,362	2,021,292,000	97,679,000
\$20,001-\$25,000	102,857	215,352	2,094,874,000	108,421,000
\$25,001-\$35,000	151,908	356,442	4,186,675,000	227,773,000
\$35,001-\$50,000	143,596	372,848	5,610,815,000	318,974,000
\$50,001-\$75,000	91,625	246,604	5,182,493,000	307,920,000
\$75,001-\$100,000	28,039	75,183	2,268,905,000	140,776,000
\$100,001-\$150,000	17,439	47,371	1,974,027,000	126,455,000
\$150,001-\$200,000	6,415	17,770	1,044,028,000	68,483,000
\$200,001-\$350,000	6,544	18,366	1,604,517,000	106,322,000
\$350,001-\$500,000	2,068	5,939	812,750,000	54,213,000
\$500,001-\$750,000	1,183	3,236	657,011,000	44,182,000
Over \$750,000	1,157	3,052	1,697,643,000	111,527,000
TOTALS	1,733,008	3,592,912	\$ 30,666,047,000	\$ 1,840,741,000

**TABLE 12 - 1997 INDIVIDUAL INCOME TAX RETURNS
BY TAX LIABILITY**

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
\$0.00	456,310	26.18	\$ 0	.00
\$0.01-\$25	85,337	4.89	980,175	.05
\$26-\$50	64,277	3.68	2,387,474	.12
\$51-\$75	49,978	2.86	3,118,702	.16
\$76-\$100	40,529	2.32	3,562,980	.18
\$100-\$125	39,986	2.29	4,504,285	.23
\$126-\$150	29,021	1.66	4,002,366	.20
\$151-\$200	52,916	3.03	9,297,533	.47
\$201-\$250	42,087	2.41	9,415,433	.47
\$251-\$300	38,064	2.18	10,441,923	.53
\$301-\$400	64,175	3.68	22,301,839	1.12
\$401-\$500	52,770	3.02	23,710,201	1.19
\$501-\$600	43,333	2.48	23,877,139	1.20
\$601-\$700	40,835	2.34	26,498,368	1.34
\$701-\$800	40,968	2.35	30,735,629	1.55
\$801-900	35,569	2.04	30,303,816	1.53
\$901-\$1,000	33,089	1.90	31,430,231	1.58
\$1,001-\$1,250	75,986	4.35	85,265,525	4.30
\$1,251-\$1,500	63,222	3.62	86,874,252	4.38
\$1,501-\$2,000	100,835	5.78	175,445,305	8.84
\$2,001-\$2,500	76,302	4.37	170,650,204	8.60
\$2,501-\$3,000	58,208	3.34	159,194,734	8.02
\$3,001-\$4,000	68,613	3.93	236,186,683	11.90
\$4,001-\$5,000	33,808	1.94	150,320,026	7.57
\$5,001-\$7,500	31,416	1.80	187,505,764	9.45
\$7,501-\$9,999	10,161	.58	87,122,736	4.39
OVER \$10,000	17,054	.98	409,742,661	20.63
TOTALS	1,744,849	100.00	\$ 1,984,875,984	100.00

**TABLE 13 - 1997 INDIVIDUAL INCOME TAX
BY COUNTY**

County	Number of Returns	Number of Exemptions	State Taxable Income	State Income Tax Liability
Abbeville	9,773	20,322	\$117,337,000	\$7,198,000
Aiken	55,065	120,727	1,095,671,000	59,524,000
Allendale	3,998	8,724	32,118,000	2,159,000
Anderson	67,287	138,674	1,193,807,000	72,464,000
Bamberg	5,862	12,813	59,541,000	3,820,000
Barnwell	8,931	19,563	123,911,000	7,722,000
Beaufort	42,857	87,087	1,063,400,000	66,637,000
Berkeley	44,510	98,408	644,664,000	38,601,000
Calhoun	4,654	9,757	66,224,000	4,079,000
Charleston	128,582	253,924	2,676,515,000	170,623,000
Cherokee	20,606	42,745	336,667,000	18,570,000
Chester	14,064	29,547	189,170,000	10,186,000
Chesterfield	16,128	34,102	215,803,000	11,702,000
Clarendon	11,378	24,784	114,738,000	7,244,000
Colleton	14,491	31,640	145,181,000	9,492,000
Darlington	26,883	56,552	403,979,000	25,305,000
Dillon	12,085	26,067	119,590,000	7,223,000
Dorchester	35,683	78,359	607,893,000	36,938,000
Edgefield	7,300	15,685	107,201,000	5,722,000
Fairfield	9,781	19,978	123,854,000	7,267,000
Florence	54,058	114,026	925,554,000	58,523,000
Georgetown	23,593	49,118	357,651,000	23,037,000
Greenville	164,352	336,746	3,927,147,000	244,788,000
Greenwood	28,512	58,315	505,137,000	31,142,000
Hampton	8,074	17,956	100,200,000	6,400,000
Horry	82,408	155,963	1,179,208,000	73,477,000
Jasper	5,229	11,241	50,520,000	2,764,000
Kershaw	22,451	47,832	368,231,000	22,644,000
Lancaster	23,673	50,136	385,313,000	19,700,000
Laurens	25,277	52,116	347,438,000	20,782,000
Lee	6,301	13,655	52,726,000	3,378,000
Lexington	87,413	183,968	1,815,129,000	111,011,000
McCormick	3,752	7,605	43,668,000	2,368,000
Marion	14,593	30,407	139,091,000	8,711,000
Marlboro	10,908	23,006	113,810,000	6,110,000
Newberry	15,797	31,724	218,610,000	13,386,000
Oconee	27,957	57,093	491,031,000	29,573,000
Orangeburg	36,817	77,861	446,927,000	27,894,000

County	Number of Returns	Number of Exemptions	State Taxable Income	State Income Tax Liability
Pickens	42,876	89,492	801,205,000	47,834,000
Richland	133,094	262,812	2,823,216,000	175,590,000
Saluda	6,521	13,760	82,620,000	5,092,000
Spartanburg	105,528	218,662	2,043,799,000	123,626,000
Sumter	39,693	86,830	521,795,000	31,897,000
Union	13,478	26,906	172,586,000	10,026,000
Williamsburg	13,485	28,877	110,095,000	7,130,000
York	64,139	136,551	1,402,716,000	58,401,000
Unknown County	2,217	5,476	9,253,000	729,000
Out of State	138,880	293,940	2,051,767,000	118,158,000
Out of Country	3,852	8,305	43,464,000	2419,000
TOTAL	1,733,008	3592912	\$30,666,047,000	\$1,840,741,000

NOTE: The above totals may not equal the totals in other schedules due to rounding, additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE 14 - 1997 INDIVIDUAL INCOME TAX RETURNS

(Processed 1/1/98 - 12/16/98)

Type Return	Refunds	Balance Due	Zero Net Due	Total Returns
Short Form	497,016	9,012	20,575	526,603
Long Form	864,938	43,576	259,962	1,158,476
Nonresident	126,377	4,004	30,048	160,429
Amended	16,359	2,342	8,844	27,545
Extensions	0	51,167	0	51,167
TOTAL	1,504,690	110,101	319,429	1,934,220

TABLE 15 - 1997 INDIVIDUAL INCOME TAX REFUNDS

(Processed 1/1/98-12/16/98)

Type Return	Number of Refunds	Total Amount	Average Refund Amount
Short Form	497,016	\$ 150,995,612.50	\$ 303.80
Long Form	864,938	429,442,800.39	496.50
Nonresident	126,377	48,207,746.45	381.46
Amended	16,359	6,052,194.98	369.96
Total	1,504,690	\$ 634,698,354.32	\$ 421.81

TABLE 16 - 1997 INDIVIDUAL INCOME TAX RETURNS BY FILING STATUS

(Processed 1/1/98 - 12/16/98)

Filing Status	Short Form	Long Form	Nonresident	Amended	Total
Single	306,709	351,970	55,936	7,906	722,521
Married - Joint	82,753	569,720	82,444	16,738	751,655
Married - Separate	22,392	43,043	8,897	1,059	75,391
Widow/Widower	248	934	64	34	1,280
Head of Household	120,270	186,846	12,327	3,924	323,367
Total	532,372	1,152,513	159,668	29,661	1,874,214

**TABLE 17 - 1997 INDIVIDUAL INCOME TAX RETURNS
CONTRIBUTIONS AND CREDITS**

Type	Number of Returns	Amount
Contributions:		
Wildlife Fund	13,324	\$ 113,416
Children's Trust Fund	10,978	78,666
Eldercare Trust Fund	8,273	51,216
Veterans Trust Fund	6,594	38,605
Gift of Life Trust Fund	5,883	31,302
DARE Fund	5,507	28,401
Total Contributions	50,559	\$341,606
Credits:		
Nonresident Credit - Taxes Paid Another State	62,374	\$ 75,601,068.59
Child/Dependent Care Credit	109,747	15,002,444.84
Two-Wage Earner Credit	364,037	38,072,529.61
Carryover of Unused Qualified Credits	44	83,992.00
Nursing Home Credit	166	46,220.00
Water Resource Credit	96	134,301.00
Drip-Trickle Irrigation Credit	77	73,482.00
Scenic River Tax Credit	2	2,476.00
Minority Contractor Business Credit	12	25,341.00
Palmetto Capital Seed Credit	0	0
Employer Child Care Credit	7	9,410.00
Total Credits	536,562	\$129,051,265.04

**TABLE 18 - 1997 INDIVIDUAL INCOME TAX RETURNS
DEBT COLLECTIONS**

Agency	Number of Returns	Amount (Rounded)
Aiken Center for Alcohol & Other	289	\$ 44,039
Aiken Technical College	67	10,252
Anderson College	131	45,784
Benedict College	637	164,536
Central Carolina Tech College	181	15,483
Charleston Southern University	244	66,395
Chester County Alcohol/Drug Abuse	12	2,358
Chesterfield-Marlboro Technical College	19	2,788
The Citadel	56	13,729
Claflin College	136	35,697
Clemson University	385	68,565
Coastal Carolina University	33	10,668
Coker College	25	9,070
College of Charleston	80	17,083
Columbia College	31	9,086
Columbia Junior College	48	13,821
Converse College	21	6,684
Denmark Technical College	117	17,504
Ernest E. Kennedy Center	70	11,746
Erskine College	10	4,114
Forrest Junior College	89	28,789
Florence-Darlington Technical College	137	27,367
Francis Marion University	52	13,559
Furman University	18	3,676
Greenville Technical College	331	69,912
Horry-Georgetown Technical College	128	16,535
Housing Authority #3	251	41,704
Housing Authority of Anderson	35	6,756
Housing Authority of Atlantic Beach	2	330
Housing Authority of Charleston	56	8,483
Housing Authority of Cheraw	20	2,414
Housing Authority of Columbia	137	23,261
Housing Authority of Easley	26	5,842
Housing Authority of Florence	65	11,193
Housing Authority of Fort Mill	26	3,301
Housing Authority of Greenville	56	11,079
Housing Authority of Greenwood	47	6,001
Housing Authority of Marlboro	4	770
Housing Authority of Mullins	4	1,157
Housing Authority of Newberry	56	9,632
Housing Authority of Woodruff	25	3,019
Housing Authority of York	50	11,255

Agency	Number of Returns	Amount (Rounded)
Internal Revenue Service	16,704	\$ 5,491,136
Lancaster County Natural Gas Association	35	2,718
Lander University	48	15,460
Lexington/Richland Alcohol/Drug Abuse	1280	234,433
Limestone College	22	7,918
Medical University of SC	32	17,150
MUSC Medical Center - Hospital	2,298	677,782
MUSC Medical Center - Outpatient	3,382	584,238
Midlands Technical College	154	27,875
Morris College	452	118,766
Municipal Association	10,624	1,626,957
Newberry College	107	36,743
Piedmont Technical College	125	15,464
Presbyterian College	16	6,139
Saluda Nursing Center	40	4,658
Santee Cooper Authority	1,127	128,884
Sherman College of Straight Chiropractic	8	4,474
SC Association of Counties	101,484	24,899,799
SC Budget & Control Board - Retirement System	12	5,810
SC Dept of Corrections	12	4,189
SC Dept of Revenue	25,830	6,251,865
SC Dept of Social Services - Child Support	10,132	2,861,333
SC Dept of Social Services - Food Stamps	6,764	1,158,134
SC Educational Assistance Authority	1,711	602,646
SC Employment Security Commission	6,486	1,264,508
SC Forestry Commission	11	1,234
SC Jobs Economic Development Authority	2	822
SC State Ethics Commission	43	11,211
SC State Housing Finance	45	9,801
SC State University	666	147,361
Southern Wesleyan University	31	9,152
Spartanburg Methodist College	160	41,520
Spartanburg Technical College	69	7,776
Technical College of the Lowcountry	6	1,167
Tri-County Technical College	69	6,657
Trident Technical College	219	28,725
University of South Carolina	416	111,385
Voorhees College	183	44,740
Winthrop University	227	50,296
York Technical College	56	7,916
TOTAL	195,295	\$47,404,279

Colleges, universities, state agencies and other public institutions as defined by state law may collect debts owed them by matching debts owed to income tax refunds. The debt is then subtracted from the refund and forwarded to the agency to which the debt is owed.

TABLE 19 - ASSESSED PROPERTY VALUES BY SCHOOL DISTRICT
(From 1998 Index of Taxpaying Ability Based on 1996 Values)

School District	Owner Occupied Residential	Agricultural 4%	Agricultural 6%	All Other	Personal Property County	Manufacturing Property	Utility Property	Business Personal Property	Total County and State Assessments
Abbeville 60	9,555,605	911,362	380,019	4,848,649	8,327,007	17,443,164	4,267,340	852,020	46,585,166
Aiken 1	111,874,140	2,847,945	127,702	77,050,480	69,701,570	59,799,288	34,897,910	12,316,880	368,615,915
Allendale 1	3,009,613	1,127,477	408,495	2,081,689	3,235,070	9,644,120	6,855,585	613,300	26,975,349
Anderson 1	26,486,400	337,330	3,860	11,823,000	21,024,567	20,274,720	13,905,170	2,420,420	96,275,467
Anderson 2	10,990,780	401,670	10,480	4,973,490	9,682,981	8,822,700	4,457,260	1,448,350	40,787,711
Anderson 3	6,183,480	388,030	64,660	3,291,340	6,116,855	13,094,010	3,946,880	608,860	33,694,115
Anderson 4	12,468,690	308,370	10,510	10,564,640	9,765,145	18,462,740	3,488,960	855,760	55,924,815
Anderson 5	45,121,960	167,680	2,310	42,036,660	35,642,577	32,242,160	13,275,610	9,873,160	178,362,117
Bamberg 1	3,309,250	1,067,470	204,740	2,110,760	3,250,070	1,411,690	1,461,130	495,440	13,310,230
Bamberg 2	2,108,930	625,670	38,660	1,795,470	1,986,980	2,582,490	2,295,350	442,450	11,876,000
Barnwell 19	1,653,430	276,200	22,360	1,256,870	1,806,478	1,109,440	1,168,450	117,873	7,411,101
Barnwell 29	1,843,040	289,100	67,900	1,448,010	1,849,250	4,592,640	898,500	248,520	11,236,960
Barnwell 45	4,985,160	541,120	96,330	4,025,470	5,587,637	5,243,780	2,779,240	1,166,366	24,425,103
Beaufort 1	104,598,909	219,369	139,611	259,985,644	92,802,334	2,754,262	19,503,389	21,591,813	501,595,331
Berkeley 1	61,434,049	1,983,155	1,597,338	54,467,008	58,515,653	69,283,280	28,553,050	7,663,440	283,496,973
Calhoun 1	7,037,870	1,576,330	69,830	5,480,060	7,461,524	25,516,723	3,071,840	714,090	50,928,267
Charleston 1	258,084,960	1,651,720	746,600	430,214,280	172,544,919	63,862,380	57,290,720	58,948,751	1,043,344,330
Cherokee 1	19,188,020	799,490	152,880	15,657,210	21,413,677	50,032,800	11,531,310	4,550,888	123,326,275
Chester 1	15,441,500	975,590	617,620	8,835,910	14,122,020	25,429,910	9,167,800	2,317,090	76,907,440
Chesterfield 1	15,729,699	1,626,485	355,025	13,327,192	17,325,400	33,261,830	5,540,270	2,892,270	90,058,171
Clarendon 1	3,356,990	786,720	157,980	6,293,310	2,868,267	1,667,930	992,470	425,900	16,549,567

School District	Owner Occupied Residential	Agricultural 4%	Agricultural 6%	All Other	Personal Property County	Manufacturing Property	Utility Property	Business Personal Property	Total County and State Assessments
Clarendon 2	7,188,270	1,144,490	294,760	8,905,460	6,871,380	1,327,530	1,504,820	1,309,800	28,546,510
Clarendon 3	1,850,710	578,050	93,000	984,770	1,714,483	218,540	388,500	170,630	5,998,683
Colleton 1	14,460,290	3,725,450	1,803,250	29,085,220	16,155,690	7,231,500	14,625,520	2,739,080	89,826,000
Darlington 1	34,411,302	2,347,590	138,820	21,677,590	28,600,576	47,191,607	51,301,880	6,633,040	192,302,405
Dillon 1	1,797,520	673,440	51,500	1,085,560	1,595,223	519,190	630,650	370,510	6,723,593
Dillon 2	6,566,060	906,600	55,020	7,726,110	6,810,652	7,010,780	2,654,510	2,340,000	34,069,732
Dillon 3	2,299,040	683,530	239,870	1,928,170	2,405,170	2,326,810	1,037,900	567,190	11,487,680
Dorchester 4	6,923,817	979,298	288,880	5,560,015	7,675,973	10,737,550	3,937,920	1,270,260	37,373,713
Dorchester 2	61,046,089	312,508	429,551	41,744,252	33,843,992	19,921,517	9,576,180	5,671,930	172,546,019
Edgefield 1	11,967,758	1,489,814	417,689	7,299,018	9,331,999	10,076,740	5,579,720	1,037,560	47,200,298
Fairfield 1	10,861,070	1,370,650	973,040	8,770,050	8,961,620	8,128,760	70,474,040	1,571,240	111,110,470
Florence 1	48,481,298	2,331,930	327,019	57,772,628	50,941,611	52,794,905	14,462,271	16,256,213	243,367,975
Florence 2	2,359,370	1,016,315	178,631	1,636,399	2,515,368	2,054,048	1,250,647	246,000	11,256,778
Florence 3	6,970,755	1,715,304	41,659	7,945,781	8,486,164	14,040,364	2,638,412	2,257,106	44,095,545
Florence 4	2,232,126	863,525	12,089	2,429,861	2,949,621	488,910	971,216	386,128	10,333,476
Florence 5	1,970,527	528,018	78,869	1,656,996	2,735,181	8,515,679	847,650	307,734	16,640,654
Georgetown 1	36,962,576	1,412,718	2,142,900	85,770,712	28,549,931	37,926,498	6,711,430	6,778,190	206,254,9551
Greenville 1	291,169,813	1,320,881	4,970	264,428,046	205,105,432	203,236,450	68,404,484	75,743,030	1,109,413,106
Greenwood 50	34,821,076	609,371	267,365	32,075,957	27,320,053	33,541,049	7,371,020	6,318,166	142,324,057
Greenwood 51	3,062,855	180,829	34,746	1,216,138	2,771,562	1,373,647	2,457,640	122,348	11,219,765
Greenwood 52	4,429,695	222,580	88,064	2,798,050	3,578,820	19,510,975	3,354,910	228,130	34,311,224
Hampton 1	5,413,970	837,340	280,710	4,208,785	4,843,045	3,303,370	3,779,760	924,240	23,591,220
Hampton 2	2,347,580	690,850	160,500	1,962,967	1,921,645	1,539,390	2,040,250	1,157,310	11,820,492
Horry 1	115,597,241	3,974,266	1,103,660	377,501,180	131,998,476	21,102,160	18,005,600	57,430,545	726,713,128

School District	Owner Occupied Residential	Agricultural 4%	Agricultural 6%	All Other	Personal Property County	Manufacturing Property	Utility Property	Business Personal Property	Total County and State Assessments
Jasper 1	8,711,290	1,261,430	1,581,190	12,154,340	7,543,440	250,050	4,812,230	1,273,420	37,587,390
Kershaw 1	35,950,660	1,745,230	836,695	23,602,100	25,800,355	34,849,563	8,528,110	4,240,590	135,553,303
Lancaster 1	31,111,230	1,108,070	413,380	21,299,890	26,995,315	24,606,774	7,761,991	4,735,790	118,032,440
Laurens 55	17,240,750	650,250	145,490	13,341,890	15,412,239	12,285,000	4,604,110	3,573,790	67,253,519
Laurens 56	10,000,780	404,660	325,050	9,325,400	9,036,554	12,351,030	2,621,990	1,337,650	45,403,114
Lee 1	7,330,749	1,733,406	135,592	4,694,780	5,500,323	4,476,920	2,374,970	1,275,347	27,522,087
Lexington 1	61,432,020	867,740	36,940	31,059,700	42,980,800	18,905,500	13,391,500	5,758,230	174,432,430
Lexington 2	36,320,590	119,300	46,910	40,089,530	41,700,560	16,054,410	12,094,470	12,673,040	159,098,810
Lexington 3	7,169,210	494,690	39,860	5,550,150	5,957,580	2,568,350	3,404,430	1,132,910	26,317,180
Lexington 4	5,242,360	349,380	12,200	2,800,150	5,171,850	864,080	2,568,540	323,260	17,331,820
Lexington 5	77,678,670	255,370	10,240	49,769,630	45,496,957	14,668,910	19,361,080	7,291,750	214,532,607
McCormick 1	3,802,270	483,480	415,770	6,990,240	3,426,681	2,016,190	2,210,510	375,660	19,720,801
Marion 1	6,609,990	571,927	369,082	5,182,698	5,563,422	12,654,300	2,763,220	1,288,370	35,003,009
Marion 2	5,253,349	413,923	15,178	4,077,132	4,254,110	2,922,320	1,599,090	959,600	19,494,702
Marion 3	1,254,732	372,847	145,234	697,115	1,081,330	1	514,660	131,700	4,207,619
Marion 4	647,390	184,465	559,654	386,535	717,760	63,520	375,160	34,050	2,968,534
Marlboro 1	8,193,070	1,803,940	1,158,490	9,552,330	10,207,770	18,553,830	2,555,710	2,197,606	54,222,746
Newberry 1	16,962,170	1,578,170	516,580	13,836,940	15,409,320	15,321,670	8,397,690	3,839,580	75,862,150
Oconee 1	50,640,910	1,206,510	239,630	42,139,490	32,631,293	36,975,630	127,834,140	4,833,640	296,501,243
Orangeburg 3	8,176,873	883,196	152,363	8,979,968	6,915,156	6,006,040	2,676,210	3,469,705	37,259,511
Orangeburg 4	6,770,381	1,425,748	108,010	3,014,358	6,573,120	11,163,410	5,080,850	816,943	34,952,820
Orangeburg 5	21,814,235	1,437,704	64,811	20,361,901	20,290,081	29,422,430	7,461,490	5,989,150	106,841,802
Pickens 1	65,186,054	553,390	384,280	41,459,324	47,116,878	45,653,107	24,296,080	8,088,240	232,737,353
Richland 1	112,175,370	1,129,830	226,410	163,239,360	91,038,361	71,926,110	59,694,670	38,061,450	537,491,561

School District	Owner Occupied Residential	Agricultural 4%	Agricultural 6%	All Other	Personal Property County	Manufacturing Property	Utility Property	Business Personal Property	Total County and State Assessments
Richland 2	69,400,260	390,690	43,760	60,251,990	44,402,672	15,039,490	10,906,920	12,738,990	213,174,772
Saluda 1	7,330,700	1,233,310	200,580	6,677,410	5,719,028	2,744,740	2,330,920	641,600	26,878,288
Spartanburg 1	14,700,634	370,199	6,044	8,207,656	11,919,677	4,698,690	5,107,622	1,328,196	46,338,718
Spartanburg 2	22,176,473	297,815	6,618	12,724,636	20,235,214	15,169,355	5,756,630	2,773,472	79,140,213
Spartanburg 3	7,007,973	102,642	24,505	4,912,457	7,377,560	29,003,128	4,470,036	1,660,620	54,558,921
Spartanburg 4	5,858,490	283,233	65,333	4,283,685	6,285,347	8,869,757	3,436,073	901,900	29,983,818
Spartanburg 5	16,591,229	215,241	7,455	14,376,802	24,697,562	63,372,413	6,969,445	6,692,470	132,922,617
Spartanburg 6	30,593,250	253,903	40,860	32,998,336	30,084,815	42,467,603	9,219,154	11,996,570	157,654,491
Spartanburg 7	33,493,896	28,145	2,519	34,818,598	27,100,343	19,899,398	14,319,197	12,511,760	142,173,856
Sumter 2	18,591,620	2,466,430	333,570	24,326,420	16,297,230	22,194,190	3,739,010	3,256,330	91,204,800
Sumter 17	30,895,930	128,230	3,140	38,944,360	19,505,420	10,817,420	6,802,270	6,331,400	113,428,170
Union 1	11,983,720	680,480	413,830	6,647,554	11,386,420	20,379,830	5,596,200	1,674,820	58,762,854
Williamsburg 1	11,601,929	3,723,672	846,077	10,215,749	12,065,411	23,540,541	5,079,310	2,728,770	69,801,459
York 1	12,341,364	540,149	180,288	7,542,088	10,484,524	8,128,720	7,281,910	1,043,330	47,542,373
York 2	21,807,416	208,065	37,178	11,412,619	12,922,652	5,174,150	177,294,770	1,164,535	230,021,385
York 3	57,096,114	245,911	50,157	42,762,549	42,583,053	54,389,303	8,568,480	9,638,050	215,333,617
York 4	22,195,348	61,127	15,743	19,390,923	14,786,205	9,650,260	3,676,740	4,151,425	73,927,771
STATE TOTALS	2,439,094,732	81,087,558	24,997,848	2,811,835,640	1,957,388,036	1,730,748,159	1,130,902,752	517,335,730	10,693,390,455

**TABLE 20 - REGULATION OF
ALCOHOL BEVERAGE LICENSING,
VIDEO POKER AND BINGO
1997-1998**

Type of License	Revocations	Suspensions
Alcohol Beverage Licenses	19	41
Video Poker Licenses	1,244	0
Bingo Licenses	0	0

Court Cases	Cases Resolved Without a Hearing	Cases Closed	Cases pending on June 30, 1998
Alcoholic Beverage	137	287	73
Video Poker	242	461	250
Bingo	6	9	18

TABLE 21 - REVENUE LITIGATION 1997-1998

Type of Case	Number of Cases
Appeals	68
Pending Administrative Law Judge Hearings	8
Pending Court Cases	82
Mortgage Foreclosures	1,060
Open Bankruptcy Claims	3,148

**TABLE 22 - SALES AND USE TAX ACCOUNTS
1997-1998**

Sales Tax Accounts

Total Active Accounts on July 1, 1997	103,877
New Accounts (7/1/97 - 6/30/98)	20,512
Accounts Closed (7/1/97 - 6/30/98)	<u>12,265</u>
Total Sales Tax Accounts on June 30, 1998	112,124

Use Tax Accounts

Total Active Accounts on July 1, 1997	10,331
New Accounts (7/1/97 - 6/30/98)	796
Accounts Closed (7/1/97 - 6/30/98)	<u>475</u>
Total Use Tax Accounts on June 30, 1998	10,652

TABLE 23 - 1997 GROSS AND NET TAXABLE SALES BY COUNTY

County	Businesses Reporting	Gross Sales	Net Taxable Sales
Abbeville	539	\$195,967,721.11	\$73,979,845.16
Aiken	3,644	1,772,778,330.05	856,891,649.13
Allendale	279	152,191,343.68	27,917,607.04
Anderson	4,230	2,522,141,234.25	1,294,217,275.66
Bamberg	397	151,666,935.33	61,102,144.78
Barnwell	637	181,132,954.41	107,646,207.11
Beaufort	3,861	2,266,716,725.01	1,572,002,461.28
Berkeley	2,716	2,016,877,719.70	707,346,805.82
Calhoun	335	90,129,614.14	27,215,115.31
Charleston	9,588	7,531,562,067.01	3,918,677,890.66
Cherokee	1,300	597,308,224.59	336,532,894.24
Chester	815	440,802,092.80	155,459,888.80
Chesterfield	1,054	357,295,604.08	186,637,925.37
Clarendon	806	281,058,630.96	131,737,723.00
Colleton	1,074	457,697,889.68	222,208,449.15
Darlington	1,682	879,454,683.79	320,380,040.24
Dillon	824	459,472,498.19	162,581,200.16
Dorchester	2,018	898,682,615.74	474,965,161.32
Edgefield	693	187,666,888.80	54,374,989.80
Fairfield	584	163,113,685.60	71,753,699.72
Florence	3,909	3,421,585,148.24	1,477,031,758.00
Georgetown	1,680	831,857,428.29	458,397,493.80
Greenville	10,880	9,340,103,858.69	4,391,264,092.43
Greenwood	1,750	975,679,771.29	601,246,063.89
Hampton	516	187,097,044.58	87,576,864.66
Horry	9,015	5,027,944,203.96	3,559,366,974.21
Jasper	534	263,791,785.59	113,911,188.30
Kershaw	1,371	721,352,570.35	270,160,782.96
Lancaster	1,580	598,458,971.29	330,920,148.45
Laurens	1,429	566,431,532.67	295,915,613.89
Lee	437	152,093,350.46	49,906,211.90
Lexington	6,349	4,407,035,543.41	2,082,669,148.37
McCormick	343	35,307,257.24	25,571,640.55
Marion	873	328,792,398.37	169,837,781.00
Marlboro	712	271,965,952.15	102,902,785.15
Newberry	980	522,279,971.45	206,394,713.33
Oconee	1,683	849,228,568.93	401,824,915.19
Orangeburg	2,633	1,426,263,412.53	611,909,846.50
Pickens	2,339	1,221,482,266.76	629,239,434.30
Richland	8,308	7,199,576,369.44	4,493,678,224.50
Saluda	413	105,343,113.59	48,665,247.08
Spartanburg	6,972	5,242,936,433.69	2,303,201,513.80
Sumter	2,397	1,446,667,875.37	693,709,867.43
Union	694	247,522,979.27	147,801,089.62
Williamsburg	841	432,604,036.80	200,412,828.45
York	4,144	2,495,252,146.17	1,189,924,418.53
County Total	109,858	\$69,922,371,449.50	\$35,707,069,620.04
Unallocated	10,590	8,694,749,546.30	2,125,610,921.80
State Total		\$78,617,120,995.80	\$37,832,680,541.84

**TABLE 24 - GROSS RECEIPTS BY CITY AND COUNTY
JANUARY - DECEMBER 1997**

City and County	Gross Sales	City and County	Gross Sales
Abbeville	\$71,885,340.80	West Pelzer	3,824,069.00
Calhoun Falls	6,389,160.00	Williamston	28,985,126.83
Donalds	1,575,178.00	Unincorporated Areas	1,467,291,858.42
Due West	5,869,858.71	Anderson County	2,522,141,234.25
Honea Path*	***		
Lowndesville	***	Bamberg	59,500,741.53
Ware Shoals*	2,902,024.00	Denmark	36,566,781.60
Unincorporated Areas	105,395,622.60	Ehrhardt	10,044,065.20
Abbeville County	195,967,721.11	Govan	0.00
		Olar	747,919.00
Aiken	391,106,819.47	Unincorporated Areas	44,807,428.00
Burnettown	***	Bamberg County	151,666,935.33
Jackson	5,392,330.80		
Monetta*	***	Barnwell	92,125,708.00
New Ellenton	7,304,378.53	Blackville	5,823,472.00
North Augusta*	239,704,288.63	Elko	288,301.00
Perry	***	Hilda	892,751.00
Salley	690,437.00	Kline	***
Wagener	14,715,183.40	Snelling	0.00
Windsor	***	Williston	42,285,095.01
Unincorporated Areas	1,109,776,786.22	Unincorporated Areas	39,716,891.40
Aiken County	1,772,778,330.05	Barnwell County	181,132,954.41
Allendale	101,852,891.68	Beaufort	354,647,026.20
Fairfax	11,181,833.00	Bluffton	12,031,286.00
Sycamore	522,651.00	Hilton Head Island	1,159,123,070.74
Ulmers	***	Port Royal	49,324,453.05
Unincorporated Areas	38,614,844.00	Yemassee*	321,163.00
Allendale County	152,191,343.68	Unincorporated Areas	691,269,726.02
		Beaufort County	2,266,716,725.01
Anderson	860,760,806.91		
Belton	64,552,946.60	Bonneau	4,611,079.80
Clemson*	0.00	Charleston*	108,045,434.00
Honea Path*	39,103,436.00	Goose Creek	171,397,873.23
Iva	6,310,980.00	Hanahan	109,590,240.92
Pelzer	26,185,516.00	Jamestown	3,469,018.00
Pendleton	23,586,509.49	Moncks Corner	923,994,916.00
Starr	***	St. Stephens	24,756,929.20

<u>City and County</u>	<u>Gross Sales</u>
Summerville*	78,609,699.01
Unincorporated Areas	592,402,529.54
Berkeley County	2,016,877,719.70
Cameron	21,860,603.00
St. Matthews	32,217,623.54
Unincorporated Areas	36,051,387.60
Calhoun County	90,129,614.14
Awendaw	***
Charleston*	2,104,146,275.33
Folly Beach	16,817,382.19
Hollywood	41,102,664.00
Isle of Palms	65,527,029.70
James Island	55,592.00
Kiawah Island	58,005,446.60
Lincolnton	***
McClellanville	11,909,962.00
Meggett	60,969.00
Mt. Pleasant	462,830,288.22
North Charleston*	3,834,025,567.04
Ravenel	30,507,554.80
Seabrook Island	18,835,137.00
Sullivan's Island	4,432,291.17
Summerville*	1,219,937.00
Unincorporated Areas	881,341,898.96
Charleston County	7,531,562,067.01
Blacksburg	37,753,976.60
Gaffney	230,079,889.47
Unincorporated Areas	329,474,358.52
Cherokee County	597,308,224.59
Chester	116,588,993.00
Fort Lawn	3,921,850.00
Great Falls	17,238,883.00
Lowrys	***
Richburg	***
Unincorporated Areas	302,944,993.80
Chester County	440,802,092.80
Cheraw	140,364,807.60

<u>City and County</u>	<u>Gross Sales</u>
Chesterfield	32,618,769.60
Jefferson	6,248,107.00
McBee	6,204,057.00
Mt. Croghan	237,407.00
Pageland	71,773,951.00
Patrick	3,033,168.00
Ruby	1,545,181.00
Unincorporated Areas	95,270,155.88
Chesterfield County	357,295,604.08
Manning	148,651,540.76
Paxville	1,410,185.00
Summerton	15,362,908.00
Turbeville	8,867,994.00
Unincorporated Areas	106,766,003.20
Clarendon County	281,058,630.96
Cottageville	3,725,534.00
Edisto Beach	14,744,917.60
Lodge	***
Smoaks	675,118.00
Walterboro	225,267,174.75
Williams	***
Unincorporated Areas	211,748,842.33
Colleton County	457,697,889.68
Darlington	156,283,131.69
Hartsville	252,015,161.52
Lamar	9,034,889.00
Society Hill	5,776,744.00
Unincorporated Areas	456,344,757.58
Darlington County	879,454,683.79
Dillon	170,726,556.81
Lake View	13,608,182.00
Latta	24,857,144.20
Unincorporated Areas	250,280,615.18
Dillon County	459,472,498.19
Harleyville	6,876,569.00
North Charleston*	49,037,538.00
Reevesville	3,896,399.00

<u>City and County</u>	<u>Gross Sales</u>
Ridgeville	2,131,721.00
St. George	45,795,203.23
Summerville*	374,897,426.13
Unincorporated Areas	416,047,759.38
Dorchester County	898,682,615.74
Edgefield	66,283,852.00
Johnston	37,871,195.00
North Augusta*	***
Trenton	456,858.00
Unincorporated Areas	83,054,983.80
Edgefield County	187,666,888.80
Ridgeway	2,629,359.00
Winnsboro	41,080,635.00
Unincorporated Areas	119,403,691.60
Fairfield County	163,113,685.60
Coward	7,122,094.70
Florence	1,450,851,403.04
Johnsonville	17,494,190.00
Lake City	142,314,023.19
Olanta	8,106,762.60
Pamplico	29,618,132.60
Quinby	8,024,611.00
Scranton	2,947,911.00
Timmons ville	26,054,003.51
Unincorporated Area	1,729,052,016.60
Florence County	3,421,585,148.24
Andrews*	136,967,056.11
Georgetown	314,830,756.15
Pawleys Island	1,449,211.20
Unincorporated Areas	378,610,404.83
Georgetown County	831,857,428.29
Fountain Inn*	48,964,011.93
Greenville	2,573,448,932.26
Greer*	301,902,207.28
Mauldin	135,352,664.39
Simpsonville	171,030,334.43
Travelers Rest	128,156,978.27
Woodside	0.00

<u>City and County</u>	<u>Gross Sales</u>
Unincorporated Areas	5,981,248,730.13
Greenville County	9,340,103,858.69
Greenwood	516,145,689.33
Hodges	1,304,599.00
Ninety Six	9,511,367.57
Troy	***
Ware Shoals*	15,198,333.00
Unincorporated Areas	433,502,419.39
Greenwood County	975,679,771.29
Brunson	1,786,664.00
Estill	34,612,521.35
Furman	***
Gifford	76,861.00
Hampton	76,768,042.83
Luray	***
Scotia	***
Varnville	8,006,480.00
Yemassee*	8,970,398.40
Unincorporated Areas	55,502,273.00
Hampton County	187,097,044.58
Atlantic Beach	5,147,302.00
Aynor	14,896,252.00
Briarcliffe Acres	0.00
Conway	339,848,592.52
Loris	69,954,380.51
Myrtle Beach	1,372,237,435.87
North Myrtle Beach	431,061,441.71
Surfside Beach	150,923,586.74
Unincorporated Areas	2,643,875,212.61
Horry County	5,027,944,203.96
Hardeeville	42,010,015.00
Ridgeland	98,398,515.82
Unincorporated Areas	123,383,254.77
Jasper County	263,791,785.59
Bethune	5,503,087.80
Camden	153,835,625.77
Elgin	14,247,786.96
Unincorporated Areas	547,766,069.82

<u>City and County</u>	<u>Gross Sales</u>
Kershaw County	721,352,570.35
Heath Springs	2,199,819.80
Kershaw	31,322,299.37
Lancaster	299,012,510.86
Unincorporated Areas	265,924,341.26
Lancaster County	598,458,971.29
Clinton	115,866,346.80
Cross Hill	814,489.00
Fountain Inn*	2,791,289.00
Gray Court	2,543,332.20
Laurens	189,023,113.68
Ware Shoals*	***
Waterloo	716,105.00
Unincorporated Areas	254,672,845.99
Laurens County	566,431,532.67
Bishopville	62,163,542.46
Lynchburg	4,688,475.00
Unincorporated Areas	85,241,333.00
Lee County	152,093,350.46
Batesburg*	114,938,453.93
Cayce	435,400,176.73
Chapin	186,125,153.45
Columbia*	123,609,182.03
Gaston	12,642,246.00
Gilbert	5,850,457.00
Irmo*	22,375,758.88
Leesville	***
Lexington	301,218,651.01
Pelion	10,179,779.00
Pine Ridge	2,282,308.00
South Congaree	5,579,722.00
Springdale	40,568,215.60
Summit	0.00
Swansea	9,338,453.03
West Columbia	377,868,722.38
Unincorporated Areas	2,759,041,963.37
Lexington County	4,407,035,543.41
McCormick	24,407,775.86

<u>City and County</u>	<u>Gross Sales</u>
Parksville	***
Plum Branch	***
Unincorporated Areas	10,404,934.38
McCormick County	35,307,257.24
Marion	95,812,533.83
Mullins	83,313,586.20
Nichols	12,915,747.40
Sellers	392,475.40
Unincorporated Areas	136,358,055.54
Marion County	328,792,398.37
Bennettsville	103,408,808.68
Blenheim	***
Clio	2,003,503.00
McColl	7,223,281.00
Tatum	24,985,890.00
Unincorporated Areas	134,114,655.47
Marlboro County	271,965,952.15
Chappells	***
Little Mountain	3,860,858.00
Newberry	212,685,208.15
Peak	***
Pomaria	784,852.00
Prosperity	17,970,968.00
Silverstreet	***
Whitmire	5,695,309.21
Unincorporated Areas	280,385,564.09
Newberry County	522,279,971.45
Salem	742,768.00
Seneca	190,900,875.20
Walhalla	129,122,363.00
West Union	18,924,598.00
Westminster	95,005,277.22
Unincorporated Areas	414,532,687.51
Oconee County	849,228,568.93
Bowman	4,919,159.00
Branchville	4,258,426.00
Cope	***

<u>City and County</u>	<u>Gross Sales</u>
Cordova	***
Elloree	11,337,874.00
Eutawville	4,002,542.00
Holly Hill	35,351,664.53
Livingston	***
Neeses	10,130,461.20
North	17,294,870.60
Norway	8,253,551.00
Orangeburg	493,730,579.51
Rowesville	855,531.00
Santee	32,271,855.91
Springfield	2,037,498.00
Vance	4,536,452.40
Woodford	***
Unincorporated Areas	792,613,197.38
Orangeburg County	1,426,263,412.53
Central	7,792,383.00
Clemson*	231,278,026.41
Easley	487,879,847.32
Liberty	19,593,444.00
Norris	2,030,935.00
Pickens	146,415,195.83
Six Mile	3,461,050.00
Unincorporated Areas	323,031,385.20
Pickens County	1,221,482,266.76
Arcadia Lakes	***
Blythewood	19,298,217.40
Columbia*	2,824,423,404.59
Eastover	2,510,028.00
Forest Acres	167,988,878.95
Irmo*	26,309,836.39
Unincorporated Areas	4,159,000,398.11
Richland County	7,199,576,369.44
Batesburg*	***
Monetta*	0.00
Ridge Spring	11,980,837.23
Saluda	46,232,920.76
Ward	***
Unincorporated Areas	46,697,946.60
Saluda County	105,343,113.59

<u>City and County</u>	<u>Gross Sales</u>
Campobello	6,168,450.00
Central Pacolet	***
Chesnee	37,791,944.00
Cowpens	7,115,103.58
Duncan	22,892,543.32
Greer*	23,516,589.00
Inman	22,939,564.52
Landrum	16,330,125.00
Lyman	26,284,992.81
Pacolet	11,888,231.07
Pacolet Mills	***
Spartanburg	1,722,074,873.95
Wellford	13,254,371.00
Woodruff	48,074,486.67
Unincorporated Areas	3,284,570,193.77
Spartanburg County	5,242,936,433.69
Mayesville	1,451,480.40
Pinewood	3,288,637.40
Sumter	995,614,623.31
Unincorporated Areas	446,313,134.26
Sumter County	1,446,667,875.37
Carlisle	724,940.00
Jonesville	6,020,035.20
Lockhart	***
Union	137,559,813.80
Unincorporated Areas	102,989,936.27
Union County	247,522,979.27
Andrews*	***
Greeleyville	11,273,587.00
Hemingway	50,060,171.80
Kingstree	123,824,790.60
Lane	1,188,210.00
Stuckey	***
Unincorporated Areas	240,787,597.40
Williamsburg County	432,604,036.80
Clover	76,260,572.04
Fort Mill	56,317,094.27
Hickory Grove	***
McConnells	***

City and County Gross Sales

Rock Hill	809,374,075.56
Sharon	3,209,285.00
Smyrna	***
Tega Cay	2,511,567.70
York	141,988,702.32
Unincorporated Areas	1,403,668,000.28
York County	2,495,252,146.17
Municipal Total	35,511,077,764.44
County Total	34,411,293,685.06
Unallocated Total	8,694,749,546.30
STATE TOTAL	\$78,617,120,995.80

* Cities are located in more than one county.

*** These cities do not have enough businesses to allow disclosure of the gross receipts. To do so would violate the confidentiality of the businesses. The state total includes the amount of gross receipts for these cities.

**TABLE 25 - GROSS AND NET TAXABLE SALES
BY STANDARD INDUSTRIAL CODE
JANUARY - DECEMBER 1997**

Code	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
0100	Crop Production	58	\$ 66,964,981.40	\$ 13,115,738.40
0270	Animal Specialties	20	23,608,670.00	703,420.00
0780	Landscape & Horticulture	134	14,099,369.00	7,333,404.00
0810	Forestry	3	***	***
0910	Fishing, Hatcheries	6	133,268.00	64,137.00
1000	Metal Mining	1	***	***
1100	Coal Mining	1	***	***
1300	Oil & Gas Extraction	1	***	***
1400	Mining of Non-Metallic Minerals	8	5,496,401.00	2,599,694.00
1520	General Building Contractors	64	71,353,166.00	29,173,275.00
1611	Highway & Street Construction	15	34,464,154.80	7,671,401.80
1620	Heavy Construction, Except Hwy.	10	937,384.00	658,726.00
1711	Plumbing, Heating, A/C	161	147,198,754.40	72,269,514.44
1721	Painting, Papering, Decorating	13	1,621,566.00	1,285,621.00
1731	Electrical Work	30	16,664,212.80	2,317,082.80
1740	Masonry, Stonework, Plastering	10	7,726,277.00	2,939,615.00
1750	Carpentry, Flooring	40	13,152,244.00	9,247,518.00
1761	Roofing, Sheet Metal Work	11	17,595,418.80	7,801,783.80
1771	Concrete Work	26	44,762,153.00	42,669,003.36
1790	Miscellaneous Trade Contractors	89	25,986,472.60	12,113,001.60
2000	Food and Kindred Products	9	4,119,164.00	1,846,157.00
2010	Meat Products	76	179,732,242.29	11,116,563.14
2020	Dairy Products	3	***	***
2082	Malt Beverages	1	***	***
2084	Wines, Brandy, Brandy Spirits	12	5,136,703.00	5,116,692.00
2086	Bottled, Canned Soft Drinks	16	152,484,415.00	13,152,270.00
2100	Tobacco Manufacturers	1	***	***
2200	Textile Mill Products	50	291,656,462.11	42,721,765.01
2300	Apparel & Other Textile Fabrics	35	245,686,073.00	2,791,553.00
2400	Lumber & Wood Products	65	171,370,521.60	6,081,181.60
2500	Furniture & Fixtures	21	3,648,439.00	1,774,136.00
2600	Paper & Allied Products	25	171,553,063.60	8,413,124.60
2700	Printing & Publishing	262	175,897,625.82	80,116,835.67
2711	Newspapers - Manufacturing	9	3,903,938.00	381,570.00
2712	Newspapers - Non-manufacturing	2	***	***
2800	Chemicals	52	453,265,267.80	17,186,298.80
2900	Petroleum Products, Incl. Asphalt	28	44,237,480.00	17,526,077.00
3000	Rubber, Misc. Plastic Products	18	33,119,097.80	4,019,751.80
3100	Leather Products, Shoe Repair	1	***	***
3200	Stone, Glass & Concrete Products	53	46,892,913.60	21,638,962.60
3300	Primary Metal Products	45	121,862,137.01	15,343,313.48

Code	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
3400	Fabricated Metal Products	139	152,401,722.40	42,090,272.40
3500	Machinery, Except Electrical	105	122,664,833.60	11,535,956.60
3570	Computing and Accounting Mach.	4	***	***
3600	Electronic & Electrical Machinery	57	98,863,321.40	15,688,243.05
3630	Household Appliances	4	***	***
3700	Transportation Equipment	26	32,651,228.20	3,265,587.35
3800	Scientific & Medical Instruments	24	16,623,725.00	10,136,115.00
3900	Misc. Manufacturing Products	344	515,004,088.69	96,192,790.21
4200	Trucking & Warehousing	15	5,055,114.40	2,011,511.40
4500	Air Transportation	3	***	***
4800	Communication Industries	421	1,367,920,382.20	1,256,126,717.60
4813	Telephone/Telegraph Communic.	82	228,289,957.95	218,714,883.90
4841	Cable Television	7	1,094,620.00	1,070,126.00
4900	Electric, Gas & Water Services	105	2,893,276,300.86	1,062,542,820.57
5010	Motor Vehicles/Auto Equipment	991	3,565,603,185.76	965,480,680.99
5020	Furniture/Home Furnishings	877	541,298,178.81	384,642,126.35
5030	Lumber/Building Materials	27	39,860,215.00	23,069,656.00
5040	Sporting/Photographic/Hobby Items	551	188,249,632.14	89,798,893.87
5050	Metals & Minerals, Except Oil	10	111,557,924.00	906,574.00
5060	Electrical Goods	38	37,332,473.00	22,197,755.85
5070	Hardware/Plumbing/Heating Equip.	677	725,454,698.56	333,791,716.97
5080	Industrial & Farm Machinery	302	485,230,732.60	124,509,056.56
5081	Computers and Peripheral Equip.	1,571	1,129,344,480.17	336,482,757.58
5086	Professional & Medical Equip.	432	1,174,691,360.60	206,361,330.55
5099	Other Durable Goods	1,347	753,416,433.10	421,023,047.91
5110	Paper and Paper Products	27	130,744,974.14	33,761,028.27
5120	Drug and Sundries	19	24,531,307.60	9,384,560.60
5130	Apparel, Piece Goods and Notions	13	3,882,332.00	1,559,079.00
5140	Foodstuffs & Related Products	32	154,695,708.00	4,298,755.00
5150	Farm Products Raw Materials	3	***	***
5160	Chemicals & Allied Products	30	15,004,375.00	741,903.00
5170	Petroleum & Petroleum Products	38	385,917,494.00	13,612,664.00
5172	Aviation Fuel	48	18,817,171.20	8,524,304.47
5180	Beer, Wine & Alcoholic Beverages	11	110,007,713.80	858,456.80
5191	Farm Supplies	11	3,315,058.20	3,039,372.20
5194	Tobacco Products	2	***	***
5199	Other Non-Durable Goods	2	***	***
5211	Building Material Dealers	2,112	5,199,589,966.57	2,712,402,095.36
5251	Hardware Stores	285	280,799,066.25	124,014,154.09
5261	Nurseries/Garden Shops	517	129,701,907.57	41,192,393.89
5271	Mobile Home Dealers	650	950,726,484.04	185,282,983.69
5311	Department Stores	364	1,058,266,800.87	1,006,991,831.87
5331	Variety Stores	1,879	1,126,549,672.55	856,234,102.92
5398	Flea Markets	7,272	84,209,697.57	53,647,878.53
5399	Misc. Merchandise Stores	2,707	2,960,308,248.55	2,248,125,563.69
5411	Grocery Stores	4,483	7,964,795,836.33	5,059,824,433.83

Code	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
5431	Fruit/Vegetable Markets	331	40,294,081.91	10,970,531.91
5460	Bakeries	215	34,939,144.80	20,761,015.80
5499	Other Food Stores	1,310	877,787,317.57	326,494,963.16
5511	New/Used Car Dealers	1,181	3,916,670,422.59	1,079,706,980.14
5521	Used Car Dealers	1,689	721,458,494.35	277,218,271.60
5531	Auto/Home Supply Stores	2,671	1,605,136,166.33	767,497,481.99
5541	Gasoline Service Stations	1,606	2,322,704,419.19	392,611,406.37
5571	Motorcycle Dealers	64	68,307,944.26	31,064,704.76
5599	Boat/Recreational Dealers	311	279,413,838.06	86,596,220.70
5600	Apparel & Accessory Stores	4,286	2,099,705,533.77	1,628,480,158.42
5700	Furniture & Home Furnishings	3,085	1,576,415,456.30	1,116,150,571.13
5812	Eating Places	10,364	4,217,361,084.21	3,713,977,722.67
5813	Drinking Places	1,545	241,323,661.91	132,014,422.01
5912	Drug Stores	958	1,579,941,712.82	468,686,840.33
5921	Liquor Stores	963	232,442,734.15	186,876,552.47
5931	Used Merchandise Stores	531	33,283,831.31	25,187,946.28
5941	Sporting Goods/Bicycle Shops/Firearms	800	399,431,020.06	209,707,378.15
5942	Book Stores	930	587,637,552.15	318,135,183.88
5944	Jewelry Stores	943	235,737,314.01	209,677,447.46
5947	Gift, Novelty & Souvenir Stores	1,794	158,036,165.27	145,346,476.34
5961	Mail Order Houses	376	123,404,559.34	85,890,208.10
5963	Arts & Crafts (\$20 license fee)	2,537	3,834,975.75	2,400,962.75
5965	Nonresident Retailers	56	125,717,652.80	82,270,620.70
5983	Fuel Oil Dealers	328	1,048,769,454.60	58,817,618.14
5984	LP Gas Dealers	132	302,739,586.60	42,485,403.60
5992	Florists	1,511	187,041,176.73	101,159,408.24
5993	Cigar Stores & Stands	86	38,412,449.40	13,598,036.40
5994	News Dealers & Newsstands	21	3,454,894.00	2,674,385.00
5999	Other Misc. Retail Operations	29,869	12,075,977,643.75	4,197,690,416.01
6000	Banking	20	1,576,637.00	1,385,713.00
6120	Savings & Loan Associations	2	***	***
6142	Federal Credit Unions	1	***	***
6146	Installment Finance Companies	112	2,337,323.00	894,827.00
6300	Insurance Carriers	6	317,835.00	317,835.00
6500	Real Estate	33	11,498,344.20	9,392,918.20
6799	Misc. Investors	5	1,242,876.00	198,734.00
7011	Hotels, Motels, Tourist Courts	2,332	1,635,145,605.64	1,563,578,097.48
7021	Rooming & Boarding Houses	145	25,385,594.85	24,750,255.15
7030	Campsite & Trailer Parks	53	4,583,725.74	3,708,143.74
7210	Laundry & Garment Services	819	138,571,304.93	125,351,226.93
7215	Coin-Operated Laundry	57	2,655,090.00	1,236,902.00
7221	Photographic Studios	1,135	256,320,798.52	145,897,302.97
7231	Beauty Shops	1,449	72,645,073.88	41,376,765.78
7241	Barber Shops	59	1,068,833.00	460,588.00
7261	Funeral Services	441	143,167,210.75	78,346,469.00

Code	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
7291	Tax Return Preparation	60	2,122,035.00	960,374.00
7299	Misc. Personal Services	239	29,714,069.39	15,125,591.74
7310	Advertising	242	153,741,516.40	41,965,432.00
7312	Outdoor Advertising	4	***	***
7332	Blueprinting & Photocopying	64	12,940,029.40	10,156,296.40
7370	Computer/Data Processing Services	173	276,363,678.00	25,345,025.00
7372	Computer Software	524	236,990,706.41	137,121,076.81
7394	Rental/Lease of Tangible Property	1,782	900,095,958.08	652,376,315.82
7399	Other Business Services	1,018	257,497,231.99	108,085,557.31
7500	Auto Repair Services & Garages	2,759	772,482,647.34	234,283,488.01
7512	Automobile Rental	304	172,602,471.00	98,129,590.00
7600	Other Repair Services	823	172,782,713.63	53,667,114.73
7800	Fair Retailers & Vendors	29	2,970,958.00	2,928,115.50
7832	Motion Picture Theaters	32	7,123,900.00	7,106,821.00
7911	Dance Halls, Studios & Schools	15	1,100,421.00	1,003,484.00
7929	Entertainers and Groups	6	1,208,512.00	1,208,512.00
7932	Billiard & Pool Establishments	26	2,228,622.00	1,662,831.00
7933	Bowling Alleys	19	1,689,187.00	1,135,649.00
7941	Sports Clubs/Promoters	3	***	***
7948	Race Tracks/Operations	8	94,455.00	85,339.00
7992	Public Golf Courses	52	27,687,863.00	26,256,277.00
7993	Coin-Operated Amusement Devices	2,101	91,343,721.00	4,871,357.00
7996	Amusement Parks	6	12,960,760.00	12,960,760.00
7997	Membership Recreation Clubs	124	37,665,825.00	16,235,591.39
7999	Other Amusement and Recreations	1	***	***
8000	Medical and Health Services	525	538,242,509.35	152,186,071.35
8111	Legal Services	2	***	***
8200	Educational Services	27	3,161,910.00	2,268,757.00
8300	Family Services, Day Care	5	1,333,569.00	986,509.00
8611	Business Associations	15	8,865,831.00	5,091,015.00
8621	Professional Associations	3	***	***
8641	Civic, Social, Fraternal Organ.	24	4,964,158.80	4,766,861.80
8651	Political Organizations	1	***	***
8661	Religious Organizations	3	***	***
8699	Charitable Organizations	1	***	***
8911	Architectural/Engineering Services	23	2,796,358.00	1,742,601.00
8922	Non-Commercial Organizations	1	***	***
8931	Accounting, Auditing, Bookkeeping	15	137,402.00	72,316.00
8999	Misc. Services, Includes Vets.	77	10,794,386.80	4,822,158.80
9999	Non-Classifiable Businesses	1,862	2,506,132.60	24,111.60

GRAND TOTAL

120,448 \$78,617,120,995.80 \$37,832,680,541.84

*** For classifications with fewer than five businesses reporting, this symbol is used in place of an amount in order to protect the confidentiality of the businesses. The amounts are included in the total, however.

**TABLE 26 - LOCAL OPTION SALES AND USE TAX COLLECTIONS
BY COUNTY AND MUNICIPALITY 1997-1998**

County and Municipality	Tax Collected
Abbeville County	
Abbeville	\$469,773.39
Calhoun Falls	80,484.98
Donalds	12,691.53
Due West	30,082.55
Honea Path	13,346.02
Lowndesville	182.32
Ware Shoals	16,824.96
Unincorporated	417,482.72
County Total	1,040,868.47
Allendale County	
Allendale	144,312.49
Fairfax	71,244.61
Sycamore	2,187.49
Ulmers	2,678.47
Unincorporated	184,908.15
County Total	405,331.21
Bamberg County	
Bamberg	237,321.08
Denmark	243,750.29
Ehrhardt	29,747.93
Govan	112.22
Olar	4,897.05
Unincorporated	213,120.01
County Total	728,948.58
Berkeley County	
Bonneau	17,929.28
Charleston	3,943.74
Goose Creek	1,014,652.81
Hanahan	199,348.67
Jamestown	11,607.88
Monks Corner	1,228,084.78
St Stephen	143,572.96
Summerville	437,525.34
Unincorporated	3,690,119.75
County Total	6,746,785.21

County and Municipality	Tax Collected
Charleston County	
Awendaw	6,079.77
Charleston	16,791,194.04
Folly Beach	190,797.58
Hollywood	115,455.57
Isle of Palms	621,200.59
James Island	35,485.05
Kiawah Island	587,955.01
Lincolnton	10,345.20
McClellanville	32,111.32
Meggett	5,208.07
Mt. Pleasant	3,542,183.35
North Charleston	11,163,104.82
Ravenel	30,315.84
Rockville	504.03
Seabrook Island	207,371.86
Sullivan's Island	45,978.15
Summerville	71,952.66
Unincorporated	10,548,115.45
County Total	44,005,358.36
Cherokee County***	
Blacksburg	85,286.35
Gaffney	1,380,035.43
Unincorporated	2,061,276.95
County Total	3,526,598.73
Chester County	
Chester	557,470.81
Fort Lawn	32,312.11
Great Falls	91,713.49
Lowrys	727.60
Richburg	15,705.20
Unincorporated	1,135,330.69
County Total	1,833,259.90
Chesterfield County	
Cheraw	876,825.83
Chesterfield	185,504.71

County and Municipality	Tax Collected
Jefferson	37,564.24
McBee	25,370.22
Mt Crogan	2,121.98
Pageland	355,255.22
Patrick	9,214.70
Ruby	4,527.97
Unincorporated	603,152.47
County Total	2,099,537.34
Clarendon County	
Manning	708,550.75
Paxville	7,799.29
Summerton	100,744.74
Turbeville	64,775.72
Unincorporated	503,950.18
County Total	1,385,820.68
Colleton County	
Cottageville	17,194.26
Edisto Beach	147,690.99
Lodge	5,413.69
Smoaks	2,503.68
Walterboro	1,377,000.96
Williams	11,975.00
Unincorporated	855,362.92
County Total	2,417,141.50
Darlington County	
Darlington	610,380.22
Hartsville	1,384,388.00
Lamar	62,891.91
Society Hill	47,866.89
Unincorporated	1,606,585.98
County Total	3,712,113.00
Dillon County	
Dillon	978,703.99
Lake View	73,957.04
Latta	129,941.38
Unincorporated	641,209.26
County Total	1,823,811.67
Edgefield County	
Edgefield	130,382.87
Johnston	148,280.12
North Augusta	37,930.07
Trenton	7,795.83

County and Municipality	Tax Collected
Unincorporated	407,206.83
County Total	731,595.72
Florence County	
Coward	18,020.70
Florence	6,698,169.25
Johnsonville	190,755.96
Lake City	871,528.05
Olanda	68,926.85
Pamplico	44,002.35
Quinby	68,523.70
Scranton	27,279.05
Timmons ville	140,259.47
Unincorporated	6,540,133.61
County Total	14,667,598.99
Hampton County	
Brunson	5,950.48
Estill	160,367.38
Furman	7,415.77
Gifford	1,043.05
Hampton	497,330.30
Luray	1,925.46
Scotia	3,804.00
Varnville	49,354.34
Yemassee	46,988.87
Unincorporated	312,396.98
County Total	1,086,576.63
Jasper County	
Hardeeville	263,053.60
Ridgeland	268,169.47
Unincorporated	621,104.35
County Total	1,152,327.42
Kershaw County	
Bethune	32,567.45
Camden	1,212,573.73
Elgin	107,615.71
Unincorporated	1,568,049.96
County Total	2,920,806.85
Lancaster County	
Heath Spring	20,725.19
Kershaw	266,416.78
Lancaster	1,772,521.92
Unincorporated	1,744,862.57

<u>County and Municipality</u>	<u>Tax Collected</u>
County Total	3,804,526.46
Lee County	
Bishopville	313,879.69
Lynchburg	12,634.04
Unincorporated	273,913.60
County Total	600,427.33
McCormick County	
McCormick	190,382.36
Parksville	209.65
Plum Branch	4,321.67
Unincorporated	184,907.61
County Total	379,821.29
Marion County	
Marion	781,583.89
Mullins	498,880.39
Nichols	30,832.81
Sellers	2,738.21
Unincorporated	691,006.80
County Total	2,005,042.10
Marlboro County	
Bennettsville	688,215.23
Blenheim	2,754.16
Clio	18,254.50
McColl	49,366.31
Tatum	4,333.01
Unincorporated	510,875.60
County Total	1,273,798.81
Pickens County	
Central	71,910.34
Clemson	1,103,098.73
Easley	2,624,072.73
Liberty	176,393.37
Norris	10,453.40
Pickens	761,638.71
Six Mile	15,062.45
Unincorporated	2,147,627.13
County Total	6,910,256.86
Saluda County	
Batesburg	10,017.61

<u>County and Municipality</u>	<u>Tax Collected</u>
Monetta	4,531.51
Ridge Spring	31,431.80
Saluda	262,266.53
Ward	873.32
Unincorporated	297,776.36
County Total	606,897.13
Sumter County	
Mayesville	7,848.12
Pinewood	11,925.08
Sumter	4,803,445.62
Unincorporated	2,558,235.03
County Total	7,381,453.85
Williamsburg County	
Andrews	4,482.96
Greeleyville	33,674.64
Hemingway	231,081.16
Kingstree	416,933.69
Lane	6,924.07
Stuckey	8,496.10
Unincorporated	638,567.97
County Total	1,340,160.59
Unknown County	\$930,231.23
TOTAL	\$115,517,095.91

***** Cherokee County - Special Local Sales Tax for Schools.**



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